370.9781
K13c
c.3

COMPLETE REPORT

OF THE

STATE SCHOOL CODE COMMISSION OF KANSAS

THE LIBRARY OF THE
DEC 13 1929
UNIVERSITY OF ILLINOIS

CONTAINING

VOLUME I, VOLUME II, SUPPLEMENT TO VOLUME II, AND VOLUME III

January 15, 1929

PRINTED BY KANSAS STATE PRINTING PLANT
B. P. WALKER, STATE PRINTER
TOPEKA 1929
12-5992

LIBRARY
OF THE
UNIVERSITY OF ILLINOIS

COMPLETE REPORT

OF THE

State School Code Commission of Kansas

THE LIBRARY OF THE
DEC 13 1929
UNIVERSITY OF ILLINOIS

CONTAINING

Volume I, Volume II, Supplement to Volume II, and Volume III

JANUARY 15, 1929

PRINTED BY KANSAS STATE PRINTING PLANT
B. P. WALKER, STATE PRINTER
TOPEKA 1929
12-5992

PREFATORY NOTE.

For the convenience of those interested we are binding in this single volume the complete report of the School Code Commission. This contains volume I, volume II, supplement to volume II, and volume III.

As a preliminary we are including the brief formal report of the chairman of the Commission to the governor and legislature.

C. E. RARICK,
Secretary, School Code Commission.

370.9781
K13c
cop.3

LETTER OF TRANSMITTAL.

To His Excellency, the Governor of the State of Kansas, and to the Legislature of the State of Kansas for 1929:

Pursuant to House bill No. 664, creating the State School Code Commission and directing such Commission "to make a careful study of the school laws of Kansas and present to the next legislature a report containing recommendations as to amendments and changes in the Kansas school laws which will eliminate an overlapping in high-school activities, which will render more efficient the school system of Kansas, and to recommend changes therein which will promote the cause of education in the public schools of Kansas," such committee submits to you and through you to the state legislature the following report, to wit:

In conformity to the requirements of this law a meeting of the School Commission was held on Wednesday, June 6, 1927, at which meeting the Commission was organized by the election of G. H. Lamb, of Yates Center, chairman, and Robert B. Spilman, of Manhattan, secretary. Representative Spilman, our secretary, died July 21, 1927, and the speaker of the House of Representatives filled the vacancy on the Commission by the appointment of Representative Charles E. Beeks, of Baldwin. On the death of Mr. Spilman, C. E. Rarick, of Hays, Kan., was appointed secretary of the Commission and has served as such throughout the term.

A digest of its labors is contained in volumes I, II, a supplemental volume II, and volume III. Volumes I and II, and the supplement thereto, have already been submitted for consideration and widely distributed over the state. Volume III contains a bill covering the changes in the laws of the state which the committee desires to have presented to the legislature now in session for its consideration. The committee has called to its assistance eminent men and women in almost all the walks of life throughout the state and has received many valuable suggestions from these people; also by correspondence and personal visitation has been aided by prominent educators and others interested in the cause of education outside the state. In presenting our recommendations of the amendments to the school laws we do not claim to have reached perfection, but we do think and firmly believe that these suggestions if enacted into law

Dec. 12, 1929. Kans. State Historical Society.

749041

will be a long step in the direction of placing the common schools of Kansas on a much higher plane than they have yet attained, and that the people will have a plain, simple, and comprehensive set of laws to guide them in the conduct of our common schools. On the matter of finance, we confidently state that when the system presented is analyzed and thoroughly understood it will be seen that two purposes have been accomplished, to wit: A step in the direction of equalizing the cost of the common schools and equalizing opportunity to the youth of the state to attend them without adding in any manner to the burdens of taxation. In the matter of districting the schools the proposed laws do not change the boundaries of any school district now in existence, nor do they materially change the management and control of the common schools as they now exist, but leave the way open for an easy and effective disorganization of a great many school districts which seem to your Commission to be unnecessary should the legislature adopt the laws proposed.

G. H. LAMB,
Chairman, School Code Commission.

January 14, 1929.

REPORT OF THE

State School Code Commission of Kansas

Some Problems Confronting the Commission Together with Supporting Data

---

Volume I

JUNE, 1928

PRINTED BY KANSAS STATE PRINTING PLANT
B. P. WALKER, State Printer
TOPEKA 1928
12-3552

LETTER OF TRANSMITTAL.

To His Excellency, the Governor of Kansas, and to the Senate and House of Representatives of the State of Kansas:

SIRS—The State School Code Commission was established by you under House bill No. 664, passed by the last regular session of the legislature. A copy of the bill follows:

HOUSE BILL No. 664.

AN ACT relating to a revision of the school laws of the state of Kansas and providing for a commission to carry out such work.

Be it enacted by the Legislature of the State of Kansas:

SECTION 1. That for the purpose of clarifying, revising and codifying the school laws of the state of Kansas, there is hereby created a School Code Commission, whose duty it shall be to make a study of the school laws of Kansas and present to the next legislature a report containing recommendations as to amendments and changes in the Kansas School laws which will eliminate an overlapping in high-school activities, which will render more efficient the school system of Kansas, and to recommend changes therein which will promote the cause of education in the public schools in Kansas.

SEC. 2. The School Code Commission shall consist of seven members, two of whom shall be members of the senate, who shall be appointed by the president of the senate; two of whom shall be members of the house of representatives, who shall be appointed by the speaker thereof; two of whom shall be appointed by the governor; and one of whom shall be named by the state superintendent of public instruction.

SEC. 3. On the 3d day of May, 1927, or on the next day thereafter, at 10 o'clock a. m., the School Code Commission shall meet in the office of the governor for the purpose of effecting an organization. The School Code Commission shall have authority to make its own rules and regulations and to determine the method of its procedure. Each member of the School Code Commission who shall at the time of service thereon be receiving a stated salary from the state, or from any county, or from any school district, shall not be allowed per diem, but the other members shall receive as full compensation the sum of ten dollars ($10) per day for each day's actual service in attending meetings of the commission. Each member shall in addition thereto receive all actual and necessary traveling expenses.

SEC. 4. This act shall take effect and be in force from and after its publication in the official state paper.

Approved March 16, 1927.

Published in official state paper March 17, 1927.

In conformity to the requirements of this law there were appointed by the respective appointive powers the following members of this commission:

Senator F. R. Hammond, Burlington; Senator Dallas W. Knapp, Coffeyville; Representative W. E. Berg, Pratt; Representative Robert B. Spilman, Manhattan; Hon. G. H. Lamb, Yates Center; Supt. W. M. Richards, Herington; and Prof. C. E. Rarick, Hays. The decease of Representative Spilman on July 21, 1927, left a vacancy on the commission that Speaker Hamilton filled by appointing Representative Charles E. Beeks, of Baldwin.

At a meeting of the School Commission on Wednesday, June 6, the following report was adopted and ordered published by the Commission. We are designating this report as "Report of the State School Code Commission of Kansas, Volume 1, June, 1928."

Respectfully,

THE STATE SCHOOL CODE COMMISSION.

G. H. LAMB, *Chairman.*
CHAS. E. BEEKS.
W. E. BERG.
F. R. HAMMOND.
D. W. KNAPP.
W. M. RICHARDS.
C. E. RARICK, *Secretary.*

JUNE, 1928.

TABLE OF CONTENTS.

PAGE

Letter of Transmittal 3

Index of Maps, Tables and Illustrations 6

Preface 8

A Brief History of the Development of Our Schools 9

Introductory Statements 12

- Education, A Function of the State 12
- Fundamental Statements Developed and Accepted Through Usage 13
- A Summary of Outstanding Problems 14

The Financial Problem:

- The Trend of the Tax Burden 15
- Inequalities in Expenditures for Educational Offerings, and Some Facts Relative to a County Tax for Schools 18
- High School Tuition 27
- How Some of the Other States Support, in Part, Their Schools 32
- State Corporation Taxes Used Wholly, or in Part, for School Purposes .. 34
- State Inheritance Taxes Used Wholly, or in Part, for School Purposes .. 35
- Possible Sources of Revenue for Kansas Schools 35

Organization of Our Common School System:

- Overlapping of School District Taxing Units (Illustrated by Maps) 40
- Figures Illustrating Small Enrollments in Certain Counties 48
- Some Facts Concerning the Rural Schools of 39 Western Counties 49

The Licensing of Teachers 50

The Tenure and Experience of Teachers 55

State Departments of Education and State Superintendents 56

County Superintendents of Public Instruction 76

Miscellaneous and Special Problems:

- Labette County 82
- Iola 82
- Paola 83
- Hamilton 84
- Problems Concerned with Reorganization 84
- Kansas Public Junior Colleges 87

INDEX OF TABLES, MAPS AND ILLUSTRATIONS.

PAGE

TABLE I.—Amount and Percentage Assigned to Each Cause for the Increase in Taxes Levied for School Purposes in the State of Kansas, 1916-1926.. 16

TABLE II.—Distribution of Assessed Valuation..... 19

TABLE III.—Mill Tax Necessary to Maintain a $1,000 School..... 19

TABLE IV.—Showing the Present Average Tax Levy for the Groups of the 484 Districts (Sampling from Above Counties) and What the Levy Should be if All Districts Were Required to Provide the Standard Educational Opportunity..... 20

TABLE V.—A Few Extreme Inequalities of Assessed Valuation Within Counties..... 21

TABLE VI.—Assessed Valuation of Real and Personal Property per Pupil in Average Daily Attendance, First- and Second-class Cities..... 21

TABLE VII.—Showing Assessed Valuation of Real and Personal Property per Pupil in Average Daily Attendance, and Tax Levy in Mills for School Purposes in 1925-'26, First- and Second-class Cities..... 22

TABLE VIII.—Current Expenditures per Child in Average Daily Attendance in First and Second-class Cities..... 22

TABLE IX.—Assessed Valuation per School and Average Tax Rates of One-teacher Schools, Douglas County, Kansas..... 22

TABLE X.—Assessed Valuation and Average Expenditure per School, Douglas County, Kansas..... 23

TABLE XI.—Assessed Valuation of Kansas Counties per Child in Average Daily Attendance..... 23

TABLE XII.—Some Facts Relative to a County Tax for Schools..... 24

ILLUSTRATION.—A Comparison in School Opportunity..... 26

MAP I.—Indicating the Counties Operating Under Each Form of Financial Aid in Kansas..... 30

TABLE XIII.—Suggested Rates for Kansas..... 38

TABLE XIV.—Rates and Expenditures of Kansas Inheritance Tax..... 39

TABLE XV.—Federal Estate Tax..... 40

MAP II.—Showing Overlapping of Hillsdale Consolidated School District and Spring Hill Rural High-school District, in Miami County..... 42

MAP III.—Showing Overlapping of Leoville Rural High-school District and Dresden Consolidated School District, in Decatur County..... 43

MAP IIIA.—Showing Overlapping of Jennings Consolidated School District and Clayton Rural High-school District, in Decatur County..... 44

MAP IV.—Showing Overlapping of Rural High-school District No. 1 (Utica) and Consolidated School District Number 2 (Arnold), in Ness County, 45

MAP V.—Showing Overlapping of Selden Rural High-school District and Rexford Consolidated School District, in Sheridan County..... 46

MAP VI.—Showing Boundaries of Oakley Consolidated School District..... 47

TABLE XVI.—Some Figures on Small Enrollments..... 48

TABLE XVII.—Some Facts Concerning the Rural Schools of 39 Western Counties..... 49

TABLE XVIII.—Tenure and Experience of Teachers, Elementary Schools, 55

TABLE XIX.—Tenure and Experience of Teachers, High Schools..... 55

TABLE XX.—Information Concerning the Chief Officer of the State Departments of Education..... 57

PAGE

TABLE XXI.—State Boards of Education 64

TABLE XXII.—Changes Within the Organization of the State Departments of Education Since 1920 70

TABLE XXIII.—Trends in the Size of State Boards 70

TABLE XXIV.—Compensation of State Board Members in 1925 71

TABLE XXV.—Total Annual Staff of State Departments of Education for 1927 72

TABLE XXVI.—Rank of States According to the Number of Pupils Enrolled per Staff Member in the State Department of Education in 1925 73

TABLE XXVII.—Rank of States According to Amount Expended for Staff Salaries per $1,000 Spent for Education in the State in 1920 74

PREFACE.

At a meeting of the School Code Commission on the last day of January, 1928, there was authorized to be made a compilation of the outstanding problems confronting the Commission, together with supporting data. The chairman appointed a subcommittee, consisting of Prof. C. E. Rarick and Supt. W. M. Richards, to prepare the report.

Conforming to the foregoing authorization, the subcommittee has made a study of general educational conditions within the state. It has been assisted by various individuals and agencies. Among these are: The State Department of Education, committees from the State Teachers' Association, all the tax-supported institutions of higher learning within the state, and other institutions and friends of education. We greatly appreciate the assistance rendered by all these.

We have included, in addition to the assignment made, the following: First, a brief history of the development of Kansas Schools; second, certain court decisions, showing that education is a function of the state; and third, fundamental statements that seem to have been accepted in the minds of the people of Kansas relative to their schools. These three items seem so closely associated with the problems enumerated that their inclusion was thought to be necessary.

It will be noticed that we have not suggested remedies, preferring that the commission, knowing the facts, should reach its own conclusions.

A BRIEF HISTORY OF THE DEVELOPMENT OF KANSAS SCHOOLS.

From the very beginning the people of Kansas have taken a great interest in education. In fact, not long after the Louisiana purchase the national government made treaties with two Indian tribes for the cession of certain territory in eastern Kansas, and agreed in return to give annually the Indians payments of money, cattle, hogs, implements, and teachers of agriculture.

In 1830, then, along with the fur traders and soldiers, came missionaries, who were also teachers. Shawnee Mission, in Johnson county, recently purchased as a state park, is the location of an early mission and school, established when the entire white population of the territory was less than 1,000. In 1860 the territorial population had increased to 7,000 of school age, and the school expense amounted to $20,000 annually.

One of the earliest reports of a state superintendent was made in 1863 by State Superintendent Goodnow who gave a review of educational progress in the state in these words:

"To retard the course of education we had the border troubles of 1855 and 1856, the drouth of 1860, and, lastly, the revolution of 1861. If, with one-seventh of our population in the army, with the excitement of guerrilla raids, we can show continual progress in education, no higher compliment can be paid to the virtue, the intelligence and the heroism of our citizens. Truly we can thank God and take courage."

From that humble beginning, with a school census of only 7,000 and but one person in the office of the state superintendent, until to-day, with 543,000 children, 20,000 teachers, and 20 in the state department, with the annual expenditures increasing from $20,000 to $35,000,000, one can mark the educational progress of sixty-five years as wonderful and inspiring in many ways.

From the first, generous provisions for education have been made by nearly every legislative body. For instance, the Wyandotte constitution, in section 2, article 6, provides for the establishment of a uniform system of common schools and institutions of higher learning. It also set aside two sections of land in each township of the state, besides seventy-two sections at large, as school lands to be used for the support of schools. It also provides for both state and county superintendents, and specifies a few of their duties.

Originally the length of the school term was placed at three months; later, in 1903, at five; then six; then seven; and finally, in 1923, at eight, as the minimum term. A rule of the State Board of Education now requires nine-months' terms for all accredited high schools.

The growth and development of the one-room rural school has been rather slow, but none the less marked. From the three R's, as commonly considered, the number of studies has increased to six, then eight, and finally twelve branches are required at present.

In many cases school buildings and equipment have been greatly improved from the original small box-type schoolhouse. It is a long step from the dug-

out, or sod house of the West, with little equipment, bare walls and unimproved grounds, to the modern school building found in many parts of the state. Old cross-light systems have been abandoned; single desks, slate blackboards, international dictionaries, maps, charts and globes, well-chosen libraries, a well fitted with pump and concrete cover, walks, sufficient playgrounds, and appropriate play apparatus are not uncommon. Yet in many instances the buildings and equipment are far below the present requirements for standard schools in our state. Many worthy accomplishments have been made in spite of the law rather than through its aid.

The legal requirements for teachers have been raised somewhat. The old third-grade certificate has been abolished, but the second-grade is still issued to all applicants eighteen years of age who pass the required examination with an average of 80, regardless of academic training. The first-grade certificate has added the requirement of graduation from a four-year high school. A great factor was the introduction in 1909 of the normal-training course into many Kansas high schools, giving to each beginning teacher a better preparation than that required heretofore. But if Kansas keeps abreast of the times the requirements for rural teachers must be raised much more.

High-school development in Kansas has been more marked than that in rural schools. From a few small straggling high schools the number has increased to 731 on the accredited list, each offering four-year courses, meeting the requirements generally made of high schools by the most progressive colleges and universities.

When expenses were low and property was practically all rural, the question of taxation for the maintenance of schools was not pressing. But with the increased cost of maintenance, of higher salaries, with the great expenses in other lines of endeavor, the taxation question has become a serious one. If our schools continue to show the progress and improvement which they should show, different plans for raising revenue for the support of the schools must be evolved.

Without question, the most important school official in Kansas is the county superintendent. Under the supervision of these 105 administrators are found more than one-half the school children of the state. These children are widely scattered. They are in 7,220 one-teacher schools and in the schools of approximately 600 third-class cities and villages. In none of these is there any supervision except the supervision given by the overworked and underpaid county superintendent. The educational interests of the state require that the office of county superintendent be dignified and strengthened. The qualifications for holding this office should be raised and salaries should be increased. Trained assistants should be employed to assist the county superintendent in the work of supervising the schools that do not now have supervision.

During the school year 1927-'28 there were six schools in session with no pupils enrolled, 15 with 1 pupil each, 34 with 2, 68 with 3, 132 with 4, and 114 with 5, or a total of 363 with 5 pupils or fewer enrolled. Surely legislation limiting the holding of school to a certain minimum enrollment is necessary.

Our school laws are a growth. Each legislature for more than 60 years has added a few here and there and changed a few of the later ones so that many inequalities, inconsistencies and inaccuracies are now apparent. For

that reason it seems imperative that provision be made for changing, clarifying and harmonizing the laws, as well as for suggesting new ones made necessary by the changed conditions of to-day.

As an illustration, section 305, Revised School Laws of 1927, requires a minimum term of eight months, while section 285 accepts seven months, and section 304 allows the voters to determine the length of term if not less than seven months.

Section 303 allows the annual school meeting to levy as high as 6¾ mills, but section 368 limits the same levy to 4½ mills. Section 182, enacted in 1876, empowers boards of education to collect tuition fees from high-school students, although the supreme court has held the provision unconstitutional. Chapter 17 names three ways of voting rural high-school bonds and calls attention to amendments therefor, so that often the assistance of an attorney is necessary in interpreting the law. High-school tuition is placed at $2 a week in one section and at $3 in another, while a third says it shall be fixed by the high-school board and a fourth says tuition shall be free to all.

These are a few of the reasons our school laws require revision and badly need the attention of the School Code Commission.

INTRODUCTORY STATEMENTS.

EDUCATION: A FUNCTION OF THE STATE.

Prepared by Supt. W. M. Richards and Hon. G. H. Lamb.

The citations that follow are offered to show that education is primarily a function of the state. Under our form of political organization the state alone, and not the national government, is responsible for the establishment and maintenance of a system of common schools. Other citations than these, and many more, might be offered. The following are typical:

Cyclopedia of Law and Procedure, volume 35, page 817:

"The power of the state to establish and maintain a system of common schools, and to raise money for that purpose by taxation, and to govern, control and regulate such schools when established, is one of the powers not delegated to the United States by the constitution, not prohibited by it to the states, and is reserved to the states, respectively, or to the people. Providing for public education and establishing and regulating public schools are matters which rest primarily with the legislative department, subject only to the constitutional restrictions."

The constitution of Kansas has made provision for common schools as follows:

Article VI, Section 2: "The legislature shall encourage the promotion of intellectual, moral, scientific and agricultural improvement, by establishing a *uniform system of common schools,* and schools of a higher grade, embracing normal, preparatory, collegiate and university departments."

Article VI, Section 3: "The proceeds of all lands that have been or may be granted by the United States to the state for the support of schools, and the five hundred thousand acres of land granted to the new states, under an act of congress distributing the proceeds of public lands among the several states of the Union, approved September 4, A. D. 1841, and all estates of persons dying without heir or will, and such per cent as may be granted by congress, on the sale of lands in this state, shall be the *common property of the state,* and shall be a perpetual school fund, which shall not be diminished, but the interest of which, together with all the rents of the lands, and such other means as the legislature may provide, by tax or otherwise, shall be inviolably appropriated to the support of common schools."

Article VI, Section 6: "All money which shall be paid by persons as an equivalent for exemption from military duty; the clear proceeds of estrays, ownership of which shall vest in the taker-up, and the proceeds of fines for any breach of the penal laws, shall be exclusively applied in the several counties in which the money is paid or fines collected, to the support of common schools."

The state has exercised direct control of the common schools in the following ways:

1. The state has set standards for certification of teachers.
2. State authorities determine the course of study which must be taught.
3. State authorities determine the textbooks which shall be used.
4. The state has determined a minimum term of school.
5. State authorities determine standards for approving and accrediting high schools and standards for standard and superior grade schools.

6. The state compels all children between ages of seven and sixteen to attend school.
7. The state provides funds for agricultural and industrial education.
8. The state provides funds for help of weak districts.
9. The state has placed limits and conditions for issuance of bonds for school purposes.
10. The state has placed limits on tax levies for school purposes.

Kansas Supreme Court Decisions.

The State of Kansas, ex rel., v. L. H. Freeman et al., Commissioners of Elk County, Kansas.

OPINION OF THE COURT.

1. "The matter of education is one of public interest which concerns all the people of the state, and is therefore subject to the control of the legislature. Municipalities and political organizations are creations of state authority and are all within legislative control. . . ."
2. "School trustees are school officials and not county officials and term of office is not applicable."

FUNDAMENTAL STATEMENTS DEVELOPED AND ACCEPTED THROUGH USAGE.

The following statements seem to be fundamental in our attempts to improve the schools of the state. We believe them also to be generally accepted by any people when seriously considering the improvement of their schools:

FIRST: That education is probably the individual's greatest asset. This is reflected in the zest for education shown everywhere in Kansas.

SECOND: That schools exist primarily, and chiefly, for the child. The state supports the school in order that the individual may be a worthy member of society and that the state itself may continue to progress. A progressive and ambitious commonwealth should secure an irreducible minimum school opportunity for every child.

THIRD: That, for the support of this irreducible minimum school opportunity for every child, we should equitably tax all the productive agencies within the state.

FOURTH: That the distance of any child from school is a concern of the state in its attempt to offer educational opportunities.

SUMMARY OF OUTSTANDING PROBLEMS.

All existing studies point to the following problems as necessary for consideration in any movement to improve the public school system of Kansas:

1. The financial problem:
   a. The trend of the tax burden shows a startling increase in taxes and reveals a taxing system which is lacking in equity and in effectiveness under our present economic complexity.
   b. There are great inequalities in ability of school taxing units to support education.
   c. Many inequalities in the expenditures for a unit of educational offering are found in Kansas.
   d. There is a badly tangled tuition situation that needs simplification.
2. There are too many types of school districts and too much overlapping of school taxing units.
3. The law governing the licensing of teachers makes it possible for inadequately prepared teachers to enter the profession and does not encourage professional and continued preparation.
4. The rapid change of teachers without cause from position to position lowers the efficiency of the school. There is no definite plan in the statutes for securing longer tenure of service.
5. The constitution of the state establishes the offices of state superintendent of public instruction and of county superintendent of public instruction and provides that these officials shall have general supervision of the educational interests of the state and of the several counties. Existing statutes fail properly to dignify these offices and to give them the power needed for efficiently directing and properly controlling the common schools of the state.
6. Miscellaneous and special problems.

THE FINANCIAL PROBLEM.

[Editorial Note.—The discussions that follow are extracts of reports made to the Research and Legislation Committtee of the State Teachers' Association by Prof. C. B. Althaus, of the University of Kansas, and Supt. W. W. McConnell, Winfield.]

TREND OF THE TAX BURDEN.

The rapid increase in the tax burden of Kansas has been a problem of marked significance for a number of years. The Tax Commission of the state has repeatedly attempted to direct the attention of the legislature and the people of Kansas to the necessity of limiting public expenditures in so far as it is possible. The total amount of taxes levied in Kansas, exclusive of special assessments, increased from $7,057,603 to $81,362,181 during the interval from 1883 to 1926. During the same period the per capita tax increased from $6.27 to $45.32.

Beginning about 1899 the per capita tax increased at an accelerating rate, and by 1915 it was more than double what it was in 1899. Since 1915 the per capita tax increased at a very rapid rate. From 1915 to 1923, a period of eight years, the per capita tax more than doubled. During the interval 1923 to 1926 there has been only a slight increase in the per capita tax, which is quite unlike that of any previous recent interval. This may signify that the tax burden is approaching a plateau in the curve which illustrates its trend.

During the interval from 1916 to 1926 the total amount of taxes levied increased 129 per cent. State taxes increased 137 per cent, county 84 per cent, township 47 per cent, city 124 per cent, schools 186 per cent. From these data it is clear that taxes for state, city and school purposes have increased most rapidly. A portion of the increase in the amount of tax levied for state purposes since 1923 is due to the addition of the soldiers' compensation tax, which amounts to approximately two and one-fourth million dollars annually. Taxes levied for city purposes more than doubled and taxes levied for school purposes almost trebled during the eleven-year period.

During the interval 1916 to 1926 taxes for common-school districts outside of cities, taxes for schools located in cities of the third class, taxes for schools located in cities of the second class, taxes for schools located in cities of the first class, and special taxes for high-school purposes, increased 96, 151, 211, 268 and 529 per cent, respectively. Unfortunately, data cannot be classified so as to show the portion of the taxes levied for elementary and high schools, but undoubtedly a large portion of the increase is due to recent marked developments in secondary education.

The amount of taxes levied in Barnes-law counties, in community high-school counties, in tuition counties, in township high schools and in rural high schools increased 168, 214, 954, 604 and 2,046 per cent, respectively, from 1916 to 1926. Taxes levied for rural high-school purposes increased 20½ times during this interval. Many new rural high-school organizations were formed.

The following table shows the amount and percentage assigned to each cause for the increase in taxes levied for school purposes in the state of Kansas 1916-1926.

TABLE I.—Amount and percentage assigned to each cause for the increase in taxes levied for school purposes in the state of Kansas, 1916-1926.

CAUSE.	Amount (in thousands of dollars).	Percentage.
Increase in average daily attendance	1,977	15
Decrease in the purchasing power of the dollar	6,062	46
Actual increase in monthly salaries of teachers	4,744	36
Smaller number of pupils per teacher	1,318	10
Lengthened school term	1,450	11
Actual increase in taxes levied for interest and sinking funds (school buildings)	1,458	11+
Enriched curricula Better trained teachers Larger proportion of pupils are high-school pupils Increase in cost of administration and maintenance	7,503	57—
Increase in taxes levied for schools, 1916-'26	24,512	186

In view of the conditions shown in the preceding table it will be pertinent to note also the increase in ability to pay taxes.

When the tax burden is small, comparatively little importance is attached to the manner in which the burden is distributed. As the tax burden becomes excessive, tax authorities are forced to seek a principle which will serve as a guide in distributing the burden. What shall we accept as the best measure of ability to pay?

Under simple economic conditions property or wealth is a reasonably satisfactory measure of ability to pay, but as property begins to take on diverse forms, and begins to assume varying degrees of productivity, property or wealth does not measure ability to pay. Too, in recent years large wage-earning classes have appeared. Often these people do not own taxable properties, yet their income represents real tax-paying ability. In view of these conditions, it seems pertinent to compare the increase in school taxes with the increase in wealth and income. It is estimated that the income for the state of Kansas increased from 481 millions of dollars in 1910 to 1,090 millions of dollars in 1926. The equalized assessed valuation increased 23 per cent, the estimated income 55 per cent, while the taxes levied for school purposes increased 186 per cent. These data show that the tax burden for schools has increased much more rapidly than the ability to pay taxes.

The previous analysis of the trend of school taxes shows that in recent years the tax burden for the support of schools in the state of Kansas has increased faster than the ability of the people of Kansas to pay taxes. In view of this fact the question may be asked, "Can Kansas spend more for schools?" *It is beyond the scope of this report to answer this question, yet*

the writer wishes to call the reader's attention to several considerations which should be given careful study while considering this question.

First, the people of the state of Kansas in the year 1921-'22 spent 3.32 per cent of their income for schools. South Dakota ranked highest of the 48 states and the District of Columbia, devoting 7.71 per cent of the income to school purposes. Kansas occupied ninth place, Arizona thirteenth, Virginia twenty-fifth, Illinois thirty-seventh, and the District of Columbia forty-ninth. Kansas is in the upper fourth of the states, and is spending a considerably larger portion of the income than is the United States as a whole. Regardless of the interpretation which one chooses to give to these data, the fact remains that Kansas compares very favorably with the other states of the United States in the proportion of income devoted to its schools.

A second factor to be considered in answering the question previously presented concerns the problem of bonded debt for schools in Kansas. Studies of school indebtedness in other states, notably Illinois and Iowa, reveals the fact that "we are not paying as we go." Bonded indebtedness for schools in Illinois increased from $3,406,304 in 1880 to $35,491,232 in 1922. Since 1910 the increase has been especially marked. If similar conditions exist in the state of Kansas, those responsible for determining the future fiscal policies of the state cannot afford to overlook the problem of bonded indebtedness.

Another factor to be considered concerns the efficiency of our present "school set-up." Kansas has a very complex system of district organization, especially for high-school purposes. The present plan of administering and financing the high schools seems to be the result of periodic legislation rather than a product of scientific investigation and sound administrative procedure. In recent years there has appeared a number of small high schools whose functions overlap and whose cost of maintenance is high. The present plan does not seem to be well adapted to current needs, and there is some question whether the money is being spent economically. The advisability at present of urging greater expenditure seems doubtful, unless the facts are available to prove that funds are being spent wisely.

The final factor to be considered concerns the distribution of the tax burden for schools. As a nation we spent 1.87 per cent of our income for schools during the school year 1921-'22. The people of South Dakota spent 7.71 per cent of their income, while the people of the District of Columbia spent only 0.82 per cent of their income. The burden of maintaining schools in South Dakota is without question much heavier than it is in the District of Columbia. The inequitable distribution of the tax burden is marked between states of the United States, but the inequalities in the distribution which exist among communities within the states are doubtless more marked than between states. Approximately 3⅓ per cent of the income of Kansas was spent for schools in 1922. Perhaps some communities in Kansas can spend more, while other should spend less. However, to advise spending more without knowing how the present burden is distributed would be unfair to the taxpayer. Those responsible for the financial administration of schools should study the present system of taxation and the distribution of the tax burden for schools.

INEQUALITIES IN ABILITY TO SUPPORT EDUCATION AND IN EXPENDITURES FOR EDUCATIONAL OFFERINGS.

The larger the unit of support, the less the inequalities tend to become in the ability to support education. Pittenger states this fact as follows:

"Like all subordinate units, states, when compared one with another, show wide variations in their financial values as related to the probable cost of proper schools; . . . districts . . . show the widest range of differences in financial ability and the states the narrowest range."

If states became the units of support we would have less existing inequalities in the ability to support education than we have when either counties or districts are the units of support. J. R. Norton, in one part of his study, "The Ability of the States to Support Education," contrasts the ability of the poorest and richest states to support education as measured on five bases: (1) wealth, (2) average annual total income, (3) average current income, (4) combination of wealth and total income, and (5) combination of wealth and current income.

He found that the richest state has approximately six times the ability to support education on any one of the five bases as had the poorest state.

The ability of Kansas to pay for education on each of these five bases is slightly above the median ability of the forty-eight states. Kansas, it seems, can support a standard educational program if it sees the need.

While one state is six times as able to pay for education as is another state, the difference here is small in comparison to the differences in the ability of Kansas districts to pay for education.

F. N. Robieson, in his thesis, "Fiscal Support in One-Teacher Rural Schools," classified and compared the one-teacher rural schools in Cowley county on various items in fiscal support. He found the property in one school district in the county had an assessed valuation of $102,600; the property in another school district in the county had an assessed valuation of $3,471,529. One district had 33 times as much property in assessed valuation as had the other district. The poorer district levied 9.4 mills on its assessed valuation to carry on its educational program; it paid a teacher $643 to teach 10 pupils; the richer district levied 0.52 mill on its assessed valuation to carry on its educational program; it paid a teacher $541 to teach 23 pupils. The poorer district made much the greater effort to support its educational program, even though its resources were relatively limited. The poorer district had only $6,260 in valuation per pupil; the richer district had $150,036 in valuation per pupil. The poorer district spent $72.30 per pupil during an entire school year; the richer district spent only $25.56 per pupil during the same school year.

E. E. Stonecipher, in his thesis, "Comparative Ability of the One-room Schools of Kansas to Support a Standard Educational Need," attempted to discover significant differences in the ability of the one-room rural-school districts of southeastern Kansas to provide sufficient revenue to maintain a school that meets the minimum requirements for elementary education. His study involved 412 typical one-room rural schools, selected at random of the 1,646 one-room rural schools of nineteen counties (Cherokee, Labette, Montgomery, Chautauqua, Cowley, Crawford, Neosho, Wilson, Elk, Butler, Allen, Woodson, Greenwood, Linn, Anderson, Coffey, Lyon, Chase, and Bourbon).

Significant facts as to inequalities are shown in tables II and III following:

TABLE II.—Distribution on assessed valuation.

(Step interval, $25,000.)

Thousands of dollars.	*Number of districts.*	*Thousands of dollars.*	*Number of districts.*
50— 74.9	3	325—349.9	14
75— 99.9	10	350—374.9	7
100—124.9	21	375—399.9	8
125—149.9	54	400—424.9	4
150—174.9	51	425—449.9	3
175—199.9	45	450—474.9	3
200—224.9	53	475—499.9	6
225—249.9	38	500 up	9
250—274.9	32		
275—299.9	22	Total	412
300—324.9	20		

Three of these districts have a valuation of less than $74,000, while nine have valuations of $500,000 or more.

In table III it is assumed that a minimum cost for the standard offering of a one-room rural school should be $1,000, and in the table is computed the necessary levy to support such an offering among these districts.

TABLE III.—Mill tax necessary to maintain a $1,000 school.

Mills levy.	*Number of districts.*	*Mills levy.*	*Number of districts.*
1.5— 1.99	9	7.5— 7.99	0
2.0— 2.49	16	8.0— 8.49	0
2.5— 2.99	29	8.5— 8.99	21
3.0— 3.49	42	9.0— 9.49	0
3.5— 3.99	32	9.5— 9.99	0
4.0— 4.49	38	10.0—10.49	0
4.5— 4.99	53	10.5—10.99	0
5.0— 5.49	53	11.0—11.49	10
5.5— 5.99	0	16.0—16.49	3
6.0— 6.49	51		
6.5— 6.99	0	Total	412
7.0— 7.49	55		

Nine districts could maintain a standard educational program on a levy on assessed valuation of less than 2 mills, while 34 districts would require a levy of more than 8½ mills. These are some of his conclusions:

1. "There is an outstanding difference in the ability of the counties as units, exclusive of city and graded schools, to support 'the standard educational need.'"

2. "There is a great difference in the assessed valuation per district between the counties. The county with the smallest valuation per district has less than $75,000, while the county with the largest valuation per district has $450,000 per district."

3. "There are fourteen counties in the state that could support 'The standard educational need' on less than 3 mills, but eighteen counties will have to pay more than 7 mills."

4. "The county unit of taxation may help us to equalize educational support within counties, but it will not do so between counties."

5. "It would seem that there must be some form of state aid to equalize the burden of support as between counties."

Lester A. Wilson, in his thesis, "A Comparative Study of the Ability of One-room Rural-school Districts to Support Education," states his problem as follows:

"This study will attempt to show the comparative ability of one-room rural-school districts to support education in twenty-three northeast Kansas counties, as follows: Atchison, Brown, Clay, Dickinson, Douglas, Doniphan, Frank-

lin, Geary, Jackson, Jefferson, Johnson, Leavenworth, Marshall, Miami, Morris, Nemaha, Osage, Pottawatomie, Riley, Shawnee, Washington, Wabaunsee and Wyandotte."

A summary of his findings as to present tax levies, and the levies which would be necessary if a standard educational opportunity were presented, will be found in Table IV following:

TABLE IV.—Showing the present average tax levy for the groups of the 484 districts (sampling from above counties) and what the levy should be if all districts were required to provide the standard educational opportunity.

I.	II.	III.	IV.	V.	VI.
1.....	$100,000—$149,999	18	$135,456	5.916	8.33
2.....	150,000— 199,999	79	180,388	4.655	6.26
3.....	200,000— 249,999	105	226,534	3.711	4.98
4.....	250,000— 299,999	80	275,577	2.987	4.09
5.....	300,000— 349,999	72	323,539	2.872	3.49
6.....	350,000— 399,999	38	373,546	2.321	3.02
7.....	400,000— 449,999	33	425,230	2.744	2.65
8.....	450,000— 499,999	22	471,614	2.130	2.39
9.....	500,000— 549,999	13	523,786	2.143	2.13
10.....	550,000— 599,999	9	581,749	2.015	1.94
11.....	600,000— 649,999	4	621,482	2.372	1.81
12.....	650,000— 699,999	3	681,735	2.733	1.65
13.....	700,000— 749,999	2	745,267	2.060	1.51
14.....	750,000— 799,999	4	782,707	1.972	1.44
15.....	800,000— 849,999	1	820,270	1.900	1.37
16.....	850,000— 899,999	1	865,777	1.300	1.30

I. Groups of districts numbered for purpose of identification.
II. Range in dollars of assessed valuation.
III. Frequenry of districts in each group.
IV. Average valuation for each group of districts.
V. Average tax levy on average valuation for each group, expressed in mills.
VI. Tax levy necessary on the average assessed valuation in order to support the standard educational opportunity, expressed in mills.

SOME OF HIS CONCLUSIONS.

1. "There is no equality in the ability of the districts as measured by the assessed valuation. This valuation ranges from $100,150 to $865,777. The richest districts are from six to eight times as able to support their schools as those districts whose valuations are low."

2. "These districts are bearing a very unequal burden in actual tax levy. There was one district which levied no taxes for the year in question. There were four districts that levied between one-half and one mill for school purposes. The fifteen districts having the highest tax rates levied taxes approximately six times greater than the average of the four lowest levies."

3. "Teachers' salaries are not a criterion which would indicate in any way the ability of the districts to pay for education. The highest salary was not paid by the richest district nor was the lowest salary paid by the district having the lowest valuation."

4. "There is a greater relationship between total expenses of the districts and the assessed valuation than between any other factors."

5. "The tax levy necessary on the present assessed valuation, to support a standard educational opportunity, varies to a greater degree than the actual tax levies."

Table V, following, was made from the studies of Stonecipher, Robieson and Wilson, and shows some extremes in inequalities in the counties they studied.

TABLE V.—A few extreme inequalities of assessed valuation within counties.

County.	*District number.*	*Assessed valuation.*
Cherokee	10	$692,000
do	101	74,000
Montgomery	52	518,000
do	1	461,000
do	8	82,000
Greenwood	14	975,000
do	48	638,000
do	84	125,000
Elk	1	655,000
do	66	83,000
Cowley	61	3,471,000
do	1	931,000
do	154	102,600
Pottawatomie	74	865,777
do	115	135,357
Johnson	39	784,656
do	101	145,240
Douglas	5	747,830
do	58	134,224
Doniphan	29	790,771
do	34	184,108

Harry P. Smith, in his study, "The Financing of Education in Kansas," presents many facts showing existing inequalities in ability to support education.

He used the *Tax Rate Bulletin* for 1925, issued by the League of Kansas Municipalities, to compute the amount of assessed valuation possessed by each first- and second-class city in average daily attendance that year. Table VI shows the situation in detail:

TABLE VI.—Assessed valuation of real and personal property per pupil in average daily attendance, first and second-class cities.

Valuation per pupil.	*Number of cities.*	*Valuation per pupil.*	*Number of cities.*
....—$1,999	4	$7,000—$7,999	7
$2,000— 2,999	4	8,000— 8,999	4
3,000— 3,999	10	9,000— 9,999	1
4,000— 4,999	22	10,000—	1
5,000— 5,999	16		--
6,000— 6,999	15	Total	84

NOTE.—Cities witih community high schools omitted.

He states:

"The typical Kansas city has a valuation not far from $5,000 per pupil in average daily attendance, but some fall below $2,000, and one is in excess of $10,000 (intangibles are omitted). In other words, one city has more than five times the taxable valuation behind each child possessed by each of four other cities of the first and second class. The situation as regards the millage rate is shown in Table VII:

TABLE VII.—Showing assessed valuation of real and personal property per pupil in average daily attendance, and tax levy in mills for school purposes in 1925-'26, first- and second-class cities.

Valuation per pupil.	*Number of cities.*	*Average school tax rate.*
.....—$1,999	4	34.25
$2,000— 2,999	4	22.17
3,000— 3,999	10	20.80
4,000— 4,999	22	16.59
5,000— 5,999	16	15.53
6,000— 6,999	15	13.00
7,000— 7,999	7	13.92
8,000— 8,999	6	11.66
Total	84	

NOTE.—Cities with community high schools omitted.

"These data mean that in general a city with a low valuation must levy a high tax and one with a high valuation gets by with a low tax rate. In other words, there is an inverse ratio between valuation and tax rate.

"Table VIII shows the current expenditures per child in average daily attendance in first- and second-class cities.

TABLE VIII.—Current expenditures per pupil in average daily attendance in first- and second-class cities.

Valuation per pupil.	*Number of cities.*	*Average current expenses per pupil.*
.....—$1,999	4	$43.75
$2,000— 2,999	4	50.00
3,000— 3,999	10	66.30
4,000— 4,999	19	72.50
5,000— 5,999	14	80.70
6,000— 6,999	15	87.50
7,000— 7,999	7	88.90
8,000— 8,999	6	90.80
Total	79	

NOTE.—Five cities were omitted because of inadequate cost data.

"Obviously, then, there are great inequalities in ability to pay for education on the part of the cities of Kansas. Those having great wealth tend in general to have low levies and to spend liberally for their schools, while those having little wealth make relatively high levies, but are then able to spend only a limited amount on their schools.

"A comparable situation exists among the rural schools within a given county. Douglas county, Kansas, was studied with reference to its one-room rural schools. The school was used as the unit because such an organization must be maintained and financed regardless of the attendance unless that attendance becomes too large for one teacher.

"Table IX shows an inverse ratio between valuation per school and the school tax rate in mills. (A county-wide high-school tax of two mills was omitted. The rural high-school tax for those districts included in rural high school areas was also omitted.)

TABLE IX.—Assessed valuation per school and average tax rates of one-teacher schools, Douglas county, Kansas.

Valuation per school.	*Number of schools.*	*School-tax rate in mills.*
$100,000—$199,999	12	5.53
200,000— 299,999	32	4.20
300,000— 399,999	16	3.85
400,000— 499,999	10	3.85
500,000— 599,999	5	3.35
600,000— 699,999	0	....
700,000— 799,999	2	1.75
Total	77	

NOTE.—Three districts were omitted—two pay tuition in neighboring city districts and one maintains no school.

"Table X shows a direct relationship between the amount of money spent and the valuation of a rural school district except for one class—the very wealthiest districts.

TABLE X.—Assessed valuation and average expenditure per school, Douglas county, Kansas.

Valuation.	*Number of schools.*	*Expenditure per school.*
$100,000—$199,999	12	$942
200,000— 299,999	32	972
300,000— 399,999	16	1,062
400,000— 499,999	10	1,228
500,000— 599,999	5	1,470
600,000— 699,999	0	....
700,000— 799,999	2	950
Total	77	

NOTE.—Three districts omitted—two because they pay tuition in neighboring cities, and one because it maintains no school.

"If a county method of equalization were put into operation, we would still have to take account of inequalities as shown in Table XI:

TABLE XI.—Assessed valuation of Kansas counties per child in average daily attendance.

Valuation.	*Number of counties.*	*Valuation.*	*Number of counties.*
$4,000—$4,999	2	$13,000—13,999	9
5,000— 5,999	1	14,000—14,999	3
6,000— 6,999	4	15,000—15,999	3
7,000— 7,999	9	16,000—16,999	1
8,000— 8,999	9	17,000—17,999	1
9,000— 9,999	15	18,000—18,999	1
10,000—10,999	18	25,000—25,999	1
11,000—11,999	15		
12,000—12,999	12	Total	104

NOTE.—One county omitted due to missing report of county superintendent.

"These figures indicate that the average wealth for the state is nearly $10,000 per child, but it is distributed among the counties so unequally that one county has six times the valuation possessed by each of two other counties. Obviously, with complete equalization within a county we would still have glaring inequalities among the counties."

Doctor Smith offers a suggestion with a view of realizing equality of opportunity, and at the same time of equalizing the burden of education:

"A state equalization fund should be provided. New forms of taxation are utilized in several states to build up such a fund. Among the most common are: A state income tax; a state corporation tax; a severance tax; and a tax on business. These forms avoid additional levies on real and personal property and tap sources of revenue untouched by the general property tax."

Some Facts Relative to a County Tax for Schools.

TABLE XII.—Showing the amount a two-mill tax would raise in each county, the number of teachers employed in each county, and the amount this tax would yield per teacher in each county.

County.	*Produced by two mills on county assessment.*	*Number of teachers.*	*Yield from county assessment per teacher.*
Allen	$77,792.00	220	$353.60
Anderson	57,496.00	234	245.70
Atchison	94,966.00	174	545.77
Barber	45,152.00	150	301.01
Barton	101,602.00	219	463.79
Bourbon	101,602.00	235	432.35
Brown	102,380.00	208	492.21
Butler	197,906.00	393	503.57
Chase	53,214.00	122	436.18
Chautauqua	39,528.00	236	167.49
Cherokee	80,522.00	326	247.00
Cheyenne	23,994.00	111	216.16
Clark	27,942.00	77	362.88
Clay	70,608.00	163	433.78
Cloud	78,944.00	203	388.88
Coffey	52,906.00	169	313.05
Comanche	24,736.00	79	313.12
Cowley	165,132.00	369	447.51
Crawford	108,088.00	518	208.66
Decatur	30,582.00	137	223.66
Dickinson	113,472.00	286	396.05
Doniphan	58,752.00	153	384.00
Douglas	97,476.00	167	583.68
Edwards	37,904.00	114	332.48
Elk	41,928.00	119	352.33
Ellis	48,936.00	103	475.10
Ellsworth	58,388.00	145	402.67
Finney	37,598.00	129	291.35
Ford	67,986.00	188	361.62
Franklin	85,042.00	210	404.96
Geary	43,016.00	108	398.30
Gove	25,010.00	91	274.83
Graham	26,400.00	115	229 56
Grant	9,566.00	30	318.86
Gray	25,828.00	80	322.85
Greeley	10,878.00	33	329.66
Greenwood	140,404.00	246	562.61
Hamilton	13,780.00	48	282.87
Harper	67,068.00	164	408.95
Harvey	87,692.00	202	434.11
Haskell	12,262.00	37	331.40
Hodgeman	24,698.00	56	441.03
Jackson	69,488.00	188	369.61
Jefferson	68,444.00	292	234.39
Jewell	80,348.00	240	334.78
Johnson	104,326.00	227	459.57
Kearny	14,658.00	43	345.20
Kingman	65,658.00	166	395.53
Kiowa	28,098.00	93	302.12
Labette	83,424.00	322	259.08
Lane	17,786.00	58	306.65
Leavenworth	91,818.00	240	382.57
Lincoln	53,110.00	142	373.30
Linn	47,436.00	160	296.47
Logan	19,478.00	70	278.25
Lyon	111,878.00	283	395.32
Marion	110,976.00	325	341.46
Marshall	114,462.00	268	427.09
McPherson	114,024.00	268	425.50
Meade	28,522.00	83	343.63
Miami	78,158.00	294	275.17
Mitchell	64,744.00	189	342.56
Montgomery	153,038.00	345	443.58
Morris	54,174.00	154	332.29
Morton	10,992.00	48	229.00
Nemaha	87,824.00	212	414.26
Neosho	75,514.00	327	239.92
Ness	37,390.00	124	301.55
Norton	38,236.00	183	208.93

County.	*Produced by two mills on county assessment.*	*Number of teachers.*	*Yield from county assessment per teacher.*
Osage	68,078.00	210	324.18
Osborne	53,948.00	178	303.08
Ottawa	58,352.00	156	374.05
Pawnee	56,390.00	123	458.45
Phillips	59,984.00	183	327.78
Pottawatomie	72,078.00	207	348.20
Pratt	62,118.00	157	595.65
Rawlins	25,590.00	106	241.41
Reno	194,436.00	433	449.04
Republic	83,978.00	199	422.00
Rice	84,598.00	202	418.80
Riley	80,490.00	183	329.83
Rooks	35,502.00	156	227.57
Rush	43,746.00	115	380.40
Russell	60,218.00	162	371.71
Saline	128,616.00	269	478.12
Scott	15,692.00	66	237.76
Sedgwick	386,756.00	795	486.48
Seward	26,052.00	83	313.87
Shawnee	251,688.00	526	478.49
Sheridan	35,646.00	96	371.31
Sherman	23,890.00	101	236.54
Smith	66,344.00	200	331.72
Stafford	61,622.00	165	373.46
Stanton	8,312.00	25	332.48
Stevens	16,982.00	63	369.55
Sumner	135,022.00	252	535.80
Thomas	28,228.00	102	275.74
Trego	25,336.00	74	342.37
Wabaunsee	58,958.00	143	412.29
Wallace	14,892.00	56	265.92
Washington	95,796.00	220	435.43
Wichita	13,024.00	48	271.33
Wilson	77,889.00	230	338.64
Woodson	35,738.00	116	308.08
Wyandotte	331,786.00	754	440.03

Do the Children of Kansas Have Equal Opportunities for an Education?

A Comparison Between—

These Schoolhouses in Use To-day *and* These Modern Consolidated Schools

Emphasizes the Difference in Opportunities Offered School Children in Kansas.

HIGH-SCHOOL TUITION.

Report by Supt. Guy H. Jaggard, Concordia.

(All numbers are from Revised Statutes of 1923.)

First Provision for High Schools and for Tuition.

R. S. 72-1809 (L. 1876, ch. 122, art. 11) provides for the optional establishment of high schools in cities of the second class. Amended in 1889 (ch. 224) to provide that tuition in whole or in part be collected from each pupil attending.

School districts containing cities smaller than second class had no authority for a high school before 1927, unless organized as a rural high-school district. A test case recently brought out the lack and it was remedied by the last legislature.

First Free High-school Tuition—County High Schools Passed in 1886.

R. S. 72-2601 *et seq.*, (L. 1886, ch. 147) provide for establishment of county high schools in certain counties, with tuition free to pupils of the county. This was the first legal attempt to provide free high-school privileges at public expense to those living outside a district supporting a high school. Amended many times and finally superseded by term community high school. (See L. 1925, ch. 87.)

Barnes Law—High-school Support, 1905.

R. S. 72-3001 (L. 1905, ch. 397), known as the Barnes law, provides for a county fund raised by annual levy, which would provide free tuition for every qualified pupil in the county attending any accredited high school in the county. Provision must be adopted by vote of electorate of the county to be operative. Two new elements were introduced: (1) County unit for tax for high schools; (2) tuition free in all high schools of the county. Counties now operating under the Barnes law. There are forty in number.

County Aid to High Schools in Counties Under 10,000 Population.

R. S. 72-3101 *et seq.* (L. 1911, ch. 263) provide county aid for high schools in sparcely settled counties and provide free tuition. Used in many western counties, county seat town being the only school participating in most of them. This was a mixture between the county high schools under the law of 1886 and the Barnes aid of 1905. Some became county high schools. Only county now operating under this law is Stevens county.

Eliminating a County High School by Special Legislation.

R. S. 72-3201 *et seq.* (art. 32) provide for Sumner county changing from an old county high school at Wellington to county support of all accredited high schools in the county. This applies to only one county, probably, but as it provides the financial plan for Sumner county it cannot be revoked until a new general law takes its place.

(*a*) R. S. 72-2701 *et seq.* provide for Montgomery county changing from a county high school to a tuition county.

(*b*) Other county high school situations have been changed from time to time but all these changes, except the two noted here, are covered up in the one inclusive law (L. 1923, ch. 187), making them all community high schools.

Rural High Schools, 1915.

With the greater demand for high school privileges to those in rural communities came the new law (R. S. 72-5501 *et seq.*), passed in 1915, which provides for establishment of rural high schools and free tuition for qualified pupils residing in the district. Tuition for those outside to be fixed by the board. Now (1926) there are 285 rural high schools in 87 counties.

First General Tuition Law, 1915.

R. S. 72-3801 (L. 1915, ch. 314) provides for free tuition for all non-resident students in each county. Counties that do not have the Barnes law operative, or some form of county high-school law, operate under this new law, which resulted in making free tuition general all over the state. Provision for reimbursement was at the rate of $1 per week; amended in 1921 (ch. 242) to $2 per week.

Are there some counties in Kansas still without a tuition law? If not, there are 41 counties operating under this law, including Montgomery and Sumner, changed from county high schools.

Minor Changes in Tuition Laws, 1923.

A number of minor changes in 1923 provided for payment of tuition in county high-school counties of $2 per week; in Barnes counties, both in and out of the county on attendance, $2 per week, the recommendation of the county superintendent entering in as a controlling factor. Most of the contested cases of recent years in the courts have come from these provisions, due largely to the different kind of schools in the different counties. For example, a school might collect tuition from students attending across the line in a Barnes county, but could not collect if the pupil came from a county covered with rural high schools. Again a rural high school might collect when a district high school could not. At the close of the session of 1923 all tuition laws seemed to be on a basis of $2 per week.

Community High-school Law—All Land in Some High-school District.

R. S. 72-2501 *et seq.* (L. 1923, ch. 187) provide for the disbanding of all county high schools, and that all land in the county not in some other high-school district should be in the community high-school district. This in substance means that all land must be in some high-school district and subject to the high-school tax of that district. Tuition of pupils in community high-school districts more convenient to other high schools in the county are to be paid by community board at rate of $2 per week. The counties now operating under the community high school law are 23 in number.

General Tuition Law Now $3 Per Week, 1925.

The 1915 law (R. S. 72-3801 to 72-3803), providing free tuition in such counties as adopted it, was amended in 1925 to read $3 per week on presentation of evidence that the cost of tuition in the high schools of Kansas was up to that figure or higher. This law applies to a large group of counties operating under the law. Chapter 276, Laws of 1927, makes tuition from or to a community high-school district in certain counties (59,000 to 65,000) $3 per week. Evidently a special bill that should have been uniform.

Tuition Free in All High Schools, 1927.

Chapter 276, Laws of 1927, reads as follows:

SECTION 1. Tuition shall be free in all high schools in the state of Kansas to pupils having the necessary educational qualifications to enter the same.

SEC. 2. Whenever under existing laws the county high-school district or school district is liable for the payment of the tuition of said pupils, the rate to be paid shall be that prevailing at the high school where said pupils attend.

SEC. 3. All acts and parts of acts in conflict herewith are hereby repealed.

SEC. 4. This act shall take effect and be in force from and after its publication in the statute book.

Trends in High-school Tuition Laws.

It would appear from a review of the tuition laws of Kansas, taking them historically from the first laws in 1876 down to 1927, that the following facts are outstanding:

1. High schools in the early days were considered as schools for people with special privileges, while the common schools were the schools for all the people.

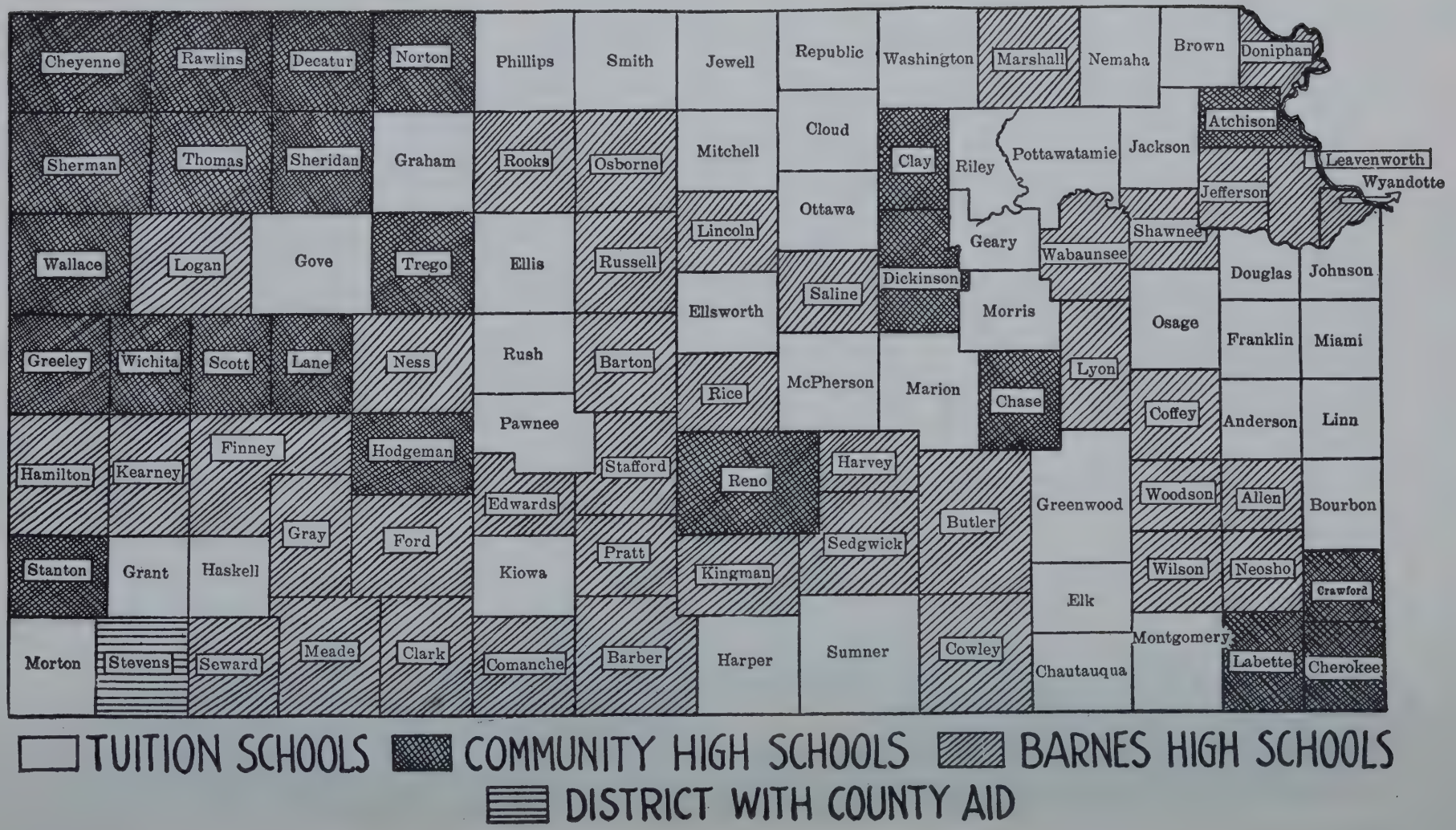
2. That there has been a gradual change of sentiment on the part of the people of Kansas regarding the privileges of high-school education until the Laws of 1927, mentioned above, give this definite expression to our present Kansas sentiment (L. 1927, ch. 276, sec. 1): "Tuition shall be free in all high schools in the state of Kansas to pupils having the necessary educational qualifications to enter the same."

3. The gradual extension of high-school privileges to pupils in any section of a county regardless of the location of high schools has called for an extension of tax for high-school purposes to cover the cost of tuition.

4. Provision for enlarged taxation, or rather taxation covering all land in a county, has not kept pace with the extension of high school privileges to qualified pupils. In other words, high-school privileges have been enlarged with subsequent heavier enrollment in high schools without making sufficient provision for revenue to support the increased enrollment.

Tuition Not Uniform a Source of Vexation and Uncertainty.

Most of the tutition laws were revised in 1923 to make them $2 per week or fraction thereof. In 1925 the general tuition law (R. S. 72-3801 to 72-3803) was revised to read $3 per week or fraction thereof. Either these are wrong or the others are wrong. A study of high-school costs, very easily obtainable from the records of the state superintendent, should determine which should prevail. If nothing else can be accomplished, certainly tuition can be made uniform throughout the state. The other chief source of vexation is in regard to the consent for attendance in another district from the district or county where the pupil resides. If tuition laws exist they should be on a basis of the cost to the individual school for educating that child. Since the law must be on a state-wide basis average estimate of the cost of this tuition made uniform for all kinds of schools throughout the state should prevail.



TUITION SCHOOLS COMMUNITY HIGH SCHOOLS BARNES HIGH SCHOOLS

DISTRICT WITH COUNTY AID

The Kansas map (Map I) indicates the counties operating under each form of financial aid. A revision and simplification of high-school organization would call for revision or repeal of all laws affecting these groups.

Counties Operating Under Barnes Law. (40.)

Allen	Finney	Logan	Russell
Barber	Ford	Lyon	Saline
Barton	Gray	Marshall	Sedgwick
Butler	Hamilton	Meade	Seward
Clark	Harvey	Neosho	Shawnee
Coffey	Jefferson	Ness	Stafford
Comanche	Kearny	Osborne	Wabaunsee
Cowley	Kingman	Pratt	Wilson
Doniphan	Leavenworth	Rice	Woodson
Edwards	Lincoln	Rooks	Wyandotte

Counties Operating Under the Community High-school Law. (23.)

Atchison	Decatur	Norton	Stanton
Chase	Dickinson	Rawlins	Thomas
Cherokee	Greeley	Reno	Trego
Cheyenne	Hodgeman	Scott	Wallace
Clay	Labette	Sheridan	Wichita
Crawford	Lane	Sherman	

Tuition Counties. (39.)

Anderson	Geary	Kiowa	Ottawa
Bourbon	Gove	Linn	Pawnee
Brown	Graham	Marion	Phillips
Chautauqua	Grant	McPherson	Pottawatomie
Cloud	Greenwood	Miami	Republic
Douglas	Harper	Mitchell	Riley
Elk	Haskell	Morris	Rush
Ellis	Jackson	Morton	Smith
Ellsworth	Jewell	Nemaha	Washington
Franklin	Johnson	Osage	

Special Laws.

Montgomery	L. 1921, ch. 245; R. S. 72-2701
Sumner	L. 1919, ch. 276; R. S. 72-3201
Stevens	L. 1911, ch. 263; R. S. 72-3101

HOW SOME OF THE OTHER STATES SUPPORT, IN PART, THEIR SCHOOLS.

Study made by Prof. Floyd B. Streeter and Prof. C. E. Rarick, Kansas State Teachers College, Hays.

I.—General-property Tax, State Wide.

Arizona levies a state tax sufficient to raise $25 annually per child in average daily attendance.

California levies a tax sufficient to raise $30 annually per child in average daily attendance.

Illinois levies a tax of 1⅓ mills annually.

Indiana levies a tax of 7 cents on each $100 of assessed valuation for common school purposes.

Kentucky levies a tax of 26 cents per $100.

Louisiana levies a tax of 2½ mills.

Maine levies a tax of 3⅓ mills, and in addition thereto appropriates a sum from its treasury for the support of schools. It also has a state equalization fund amounting to $100,000 annually.

Massachusetts supports certain public schools by reimbursing towns for one-half the sum raised by local taxation. The commonwealth secures the revenue for doing this, in part, by state-wide tax.

Minnesota levies a tax of 1 mill for aiding in the support of public schools. It also has a special state-aid fund.

Missouri receives not less than 25 per cent of the state revenue for the support of schools.

New Hampshire assesses a tax on the unorganized parts of the state for the benefit of the public schools. It also has an equalization fund.

New Jersey has a special form of state school tax for the partial support of its schools.

North Carolina levies a tax of 13 cents on every $100 valuation, and pays one-half the salary of the county superintendent, three months salary of all teachers, and one-third of the annual salary of all city superintendents.

Ohio has an *ad valorem* tax on property for the support of schools, and it is distributed on the same basis that the distribution of the interest from the permanent school fund is distributed.

Oklahoma offers state aid for rural schools not to exceed $500 per annum.

Rhode Island makes small appropriations from the state treasury for graded and high schools.

South Carolina has state aid to schools under certain conditions.

Tennessee has a state equalization fund that is distributed among the elementary schools, and assists in paying the salaries of county superintendents.

Texas sets aside one-fourth of the revenue derived from the state occupation taxes for the support of schools. It also has made direct appropriations for aiding rural schools.

Utah levies a general tax sufficient to provide $25 annually per capita school population. It also levies a state tax of .2 of 1 mill for high-school purposes.

Vermont levies an annual tax of .1 of 1 cent on each dollar on the grand list for schools, the proceeds being divided among the towns in proportion to the number of legal schools.

Washington levies a state tax which, together with the income from the permanent fund, is to make up $20 for each child of school age in the state.

West Virginia uses the proceeds of several special state-wide taxes for school purposes.

Wisconsin appropriates annually to the common-school income fund an amount equal to .7 of 1 mill for each dollar of the assessed valuation.

Wyoming has, in addition to its income from its common-school land fund, a distribution of royalties received from the national government.

II.—A Personal Income Tax.

Delaware levies an income tax on the net incomes of individuals, ranging from 1 to 3 per cent.

Massachusetts levies an income tax on incomes received from certain classes of intangible property, which is taxed at the rate of 6 per cent per annum. Only a portion of such revenue goes to the schools.

Mississippi levies an income tax of 5 mills on the dollar for the general-revenue fund of the state, and out of the general-revenue fund there is an amount set aside each year which, with certain other funds, shall be sufficient to maintain four months of school each year.

Missouri levies an income tax of 1 per cent, a portion of which assists the schools of the state.

III.—A Severance Tax.

Oklahoma has a tax on mineral production, one-sixth of the income of which goes to the county common-school fund.

Montana has one-half the oil royalties received from the United States government.

IV.—Poll Tax.

Arizona has a tax of $2.50 annually on all males between the ages of 21 and 60. The revenue goes to the common schools.

California has a tax of $10 annually upon all alien males between the ages of 21 and 60. The revenue goes to the common schools.

Delaware has a tax of from $3 to $6 annually upon all males. The revenue goes to the common schools.

Kentucky levies a tax of $2 on every white male over 21. The revenue goes to the schools.

Mississippi has a state poll tax of $2, which goes to schools, and the county may levy an additional poll tax of $1 for school purposes.

North Dakota has a county poll tax of $1 per elector, which goes to schools.

South Carolina collects $1 poll tax, expended in district where collected.

Tennessee has $1 poll tax on all persons between ages of 21 and 50, which is used for school purposes.

Texas uses a part of its poll tax for schools.

Virginia uses a part of its poll tax for schools.

West Virginia uses its poll tax of $1 for school purposes.

Wyoming has a poll tax of $2, which is used for school purposes.

V.—County Levies for School Purposes.

The following states have some form of a county tax for the support of schools: Arizona, California, Delaware, Florida, Georgia, Idaho, Iowa, Mississippi, Montana, Nevada, New Mexico, North Carolina, North Dakota, Ohio, Oklahoma, South Carolina, Virginia and Wyoming.

Oregon has a county tax sufficient to raise annually $10 for each child between the ages of 4 and 20 living in the county.

Tennessee has a county tax sufficient to raise annually $5 for each child of school age.

Washington levies a county tax to make up $10 per child.

STATE CORPORATION TAXES USED WHOLLY, OR IN PART, FOR SCHOOL PURPOSES.

Study made by Prof. Floyd B. Streeter and Prof. C. E. Rarick, K. S. T. C., Hays.

California sets aside from the revenue derived from corporation and franchise taxes, moneys to be applied by the state to the public school system.

Delaware levies a tax on corporations that is apportioned to counties and school districts by the state board of Education.

In Kentucky there is a tax on oil production of 1 per cent of the market value of oil produced; in addition any county may impose a like tax not to exceed one-half of 1 per cent for roads, schools or county purposes.

Maine levies a tax on every domestic trust and banking company, one-half of which is appropriated to the common schools.

In Michigan a tax on railroad and kindred companies is a lien upon all the property of corporations, and the taxes collected are used to pay interest on the primary school fund and other educational funds.

Missouri credits to the school fund one-half of a state tax on foreign insurance companies and a county tax on shows.

In Nevada public-service corporations pay a franchise tax of 2 per cent of net profit to the county treasury wherein located, for the benefit of the school fund for such county.

New Hampshire has a state fund known as the "literary fund." This consists of the proceeds of all taxes collected by the state upon the deposits in and stocks of savings banks and similar corporations of persons who do not reside in the state.

In New Jersey the schools, in part, are supported by a state school tax, a large part of which is derived from a tax on corporate property that is not taxed locally.

In New York school districts receive a portion of the taxes on bank shares collected by the county treasurer.

North Carolina schools receive from the general fund of the state a sufficient sum to pay one-half of the annual salary of the county superintendent, three months' salary of all teachers, and one-third of the annual salary of all city superintendents. A large part of this money comes from a tax on corporations.

In North Dakota receipts by the state on account of ferry licenses accrue to the use of the public schools.

In Oklahoma a state tax is levied upon mineral production, one-sixth of which goes to the county common-school fund.

In Rhode Island the law provides that the duties imposed on auctioneers which are paid by the state shall be added to the school fund.

In Vermont the fee received for the licenses of peddlers, auctioneers, circuses and menageries constitute a part of the school fund.

Virginia uses a portion of the taxes levied on corporations for the maintenance of public free schools.

West Virginia has several forms of state license taxes which are set apart for the support of free schools.

Wisconsin receives $200,000 from corporation taxes yearly for its state school fund.

STATE INHERITANCE TAXES USED WHOLLY, OR IN PART, FOR SCHOOL PURPOSES.

Study made by Prof. Floyd B. Streeter and Prof. C. E. Rarick, K. S. T. C., Hays.

California credits $250,000 annually to the state school fund.

Georgia devotes 50 per cent of its collections to its schools.

Louisiana distributes its inheritance tax to parishes for sole use of the public schools.

Michigan uses its inheritance tax for educational purposes and payment of the state debt.

Missouri devotes 25 per cent of its collections to its public schools.

Virginia sets aside one-half of the tax collected for use of the state public-school fund.

SOURCES OF PUBLIC REVENUE FOR KANSAS.

W. E. Grimes and Harold Howe,
Kansas State Agricultural College, Department of Agricultural Economics.

During recent years the subject of tax revision has been uppermost in the considerations of Kansas people. A number of new types of taxes have been suggested. In considering each of these various forms of taxation, one of the important items is the approximate revenue to be expected from it. It is the purpose of this article to give a clearer understanding of the possible yield of various forms of taxes. In discussing these possible taxes from this standpoint, no attempt is made to give the advantages or disadvantages of each one. It should not be assumed that these taxes are necessarily being recommended or condemned for Kansas. The purpose is merely to provide information concerning the probable yield.

Possible New Sources of Public Revenue.

There are five new taxes which can be readily discussed from the standpoint of their probable yield. Each of these taxes has been suggested many times as desirable for Kansas. No one of them has been free from criticism and opposition. These taxes are: A personal income tax; a gross production or severance tax on natural resources; an excise tax on tobacco; an excise tax on

beverages, confections, candy, perfumes, cosmetics, and chewing gum; and an excise tax on theater admissions.

A Personal Income Tax. A personal income tax patterned after the federal income tax would probably yield 3½ millions. Kansans paid to the federal government $3,556,751.26 in income taxes during the year from July 1, 1926, to June 30, 1927. It is to be expected that a state income tax with the same rates and the same exemptions as the federal income tax would yield as much as, if not more than, the federal tax. Federal employees who pay taxes under the federal personal income tax would be exempted from the state income tax. However, state and local employees of the public whose salaries are exempt from the federal income tax would not be exempt under the state income tax. It is to be expected that the state and local employees would be sufficiently important in personal income-tax payments under a state tax to more than offset the decrease caused by the exemption of incomes of federal employees. Consequently it is believed that the estimate of 3½ millions is conservative. A personal income tax is now levied in 12 states.

Gross Production Tax. A gross production or severance tax would probably yield approximately $2,750,000. This estimate is based upon the average value of natural resources mined or taken from the earth in Kansas in recent years. The total value of these natural resources has averaged considerably more than $100,000,000 annually. Petroleum and natural gas have contributed more than two-thirds of the total value. Coal, salt, lead, zinc and stone are the more important products contributing the remainder. Estimating on the basis of a 3 per cent tax on petroleum and natural gas and a 2 per cent tax on the other products, the figure of $2,750,000 as the probable yield of such a tax is secured. A gross production tax is now levied in the following states: Oklahoma, Louisiana, Texas, Minnesota, Pennsylvania, Alabama, and West Virginia.

Excise Tax on Tobacco. An excise tax of 5 per cent on sales of tobacco in the form of cigars, cigarettes, snuff, and chewing and smoking tobacco would yield approximately $1,500,000 annually. This figure is based upon estimates of the expenditures for tobacco in various forms in Kansas. The total consumption of tobacco in the United States is valued at $1,750,000,000. This figure is secured from the information service published by the research department on church and social service of the Federal Council of Churches in America, and is figured on the basis of tax receipts for the fiscal year 1921. Computing that the average Kansan spends as much for tobacco as the average person of the United States, Kansas expenditures would be approximately $30,000,000 per year and an excise tax of 5 per cent would yield $1,500,000 annually.

Excise Taxes on Non-Alcoholic Beverages, Confections, Candy, Perfumes, Cosmetics and Chewing Gum. An excise tax of 5 per cent on these luxuries and semiluxuries would yield approximately $1,500,000. It is estimated that $1,783,000,000 is spent annually in the United States for these articles. This estimate was made by the same organization as is quoted on the tobacco excise tax. Computing in the same way, it is estimated that Kansas expenditures would be approximately $30,000,000 annually, and an excise tax of 5 per cent would yield $1,500,000.

AN EXCISE TAX ON THEATER ADMISSIONS, ETC. An excise tax of 10 per cent on theater admissions would yield approximately $750,000. This estimate is based upon the federal government's experiences with such a tax. During the period from July 1, 1922, to June 30, 1923, the federal government collected $697,431.07 with such a tax in the state of Kansas. The estimate is somewhat higher than this figure, since the population of this state is increasing and the level of expenditures for such purposes is probably slightly higher than in 1922-'23.

These five taxes would yield a total of approximately $10,000,000 annually. It is believed that the estimates have been conservatively arrived at, and that the figures mentioned are near the minima that could be expected.

Recently Adopted Sources of Public Revenue in Kansas.

Kansas has adopted a number of new taxes within the last few years. Among these are the gasoline tax, the cigarette tax, and the motor license tax. It is of interest to consider the revenues now being derived from these sources.

THE CIGARETTE TAX. The excise tax of 2 cents a package on usual brands of cigarettes is bringing in revenues that in round numbers will be at least $800,000 during the first year. This estimate is based upon receipts from the cigarette tax for the first 4½ months during which it was in effect.

GASOLINE TAX. The gasoline tax of 2 cents per gallon yielded $5,009,404.46 during the year from December 1, 1926, to November 30, 1927.

MOTOR LICENSE TAX. The taxes on motor vehicles and motor carriers for the year ending June 30, 1926, brought $3,230,111.23 into the state treasury. This is not all of the tax, but is that portion going to the state.

Public Revenues for State and Local Purposes in Kansas.

The total taxes levied during the year 1927 for state purposes in Kansas amounted to more than 25 million. The total taxes levied by all governmental subdivisions within the state of Kansas during the year 1927 amounted to more than 107 million. Of the state revenue, approximately 38.5 per cent came from the general property tax and of the county and local revenues practically 100 per cent was from the general property tax.

Summary.

Five new taxes that have been suggested for Kansas and their probable annual yields are as follows:

	Estimated annual yield.
Personal income tax	$ 3,500,000
Gross production tax	2,750,000
Tobacco tax	1,500,000
Beverages, confections, etc.	1,500,000
Theater admission	750,000
Total	$10,000,000

These revenues would be increased or decreased as the rate of taxation is increased or decreased.

The state of Kansas is now receiving approximately the following sums from three taxes put into effect within recent years:

Cigarette tax	$ 800,000.00
Gasoline tax	5,009,404.46
Motor license tax	3,230,111.23

In considering the desirability of any of these new taxes or of increasing or decreasing any of those now in effect, the probable yield is of the utmost importance. It is with the hope that these estimates and facts may aid the people of Kansas in arriving at conclusions concerning further tax revision that these estimates are presented.

The foregoing report gave five new taxes which might be used in Kansas, which would yield the following approximate amounts:

A corporation tax of 4 per cent would yield approximately 4½ to 4¾ million dollars, providing it did not tend to discourage corporations and drive them out of the state. There are certain provisions and exemptions and allowances which should go into a corporation bill which should be taken up if such a bill is drafted.

Revision of estate taxes or inheritance taxes in Kansas, in accordance with the following suggested rates for Kansas inheritance tax, would yield approximately one-half million dollars a year.

The five taxes first suggested and the two additional taxes mentioned would give a total tax revenue of approximately 15 million dollars a year.

TABLE XIII.—Suggested rates for Kansas inheritance tax.

NET ESTATE (*a*).		A (1).	A (2).	B.	C.
Exceeding—	Not exceeding—				
.....	$25,000	½	1	3	5
$25,000	50,000	1	2	5	7½
50,000	100,000	1½	3	7½	10
100,000	200,000	2½	4	10	12½
200,000	300,000	3½	4	10	12½
300,000	400,000	3½	4	10	12½
400,000	500,000	4	4	10	12½
500,000	600,000	4	5	12½	15
600,000	800,000	5	5	12½	15
800,000	1,000,000	6	6	12½	15
1,000,000	1,500,000	6½	6½	12½	15
1,500,000	2,000,000	7½	7½	12½	15
2,000,000	2,500,000	8	8	12½	15
2,500,000	3,000,000	9	9	12½	15
3,000,000	3,500,000	10	10	12½	15
3,500,000	4,000,000	10½	10½	12½	15
4,000,000	5,000,000	11½	11½	12½	15
5,000,000	6,000,000	12	12	12½	15
6,000,000	7,000,000	13	13	13	15
7,000,000	8,000,000	14	14	14	15
8,000,000	9,000,000	14½	14½	14½	15
9,000,000	10,000,000	15½	15½	15½	15½
10,000,000	.....	16	16	16	16

(*a*) Exemption same as present Kansas inheritance tax.

TABLE XIV.—Rates and exemptions of Kansas inheritance tax. (*a*)

NET ESTATE.		Class A (1).*			Class A (2).*			Class B.†			Class C.‡		
Exceeding—	Not exceeding—	Rate.	Tax.	Total.	Rate.	Tax.	Total.	Rate.	Tax.	Total.	Rate.	Tax.	Total.
.....	$25,000.....	½	$125	$125	1	$250	$250	3	$750	$750	5	$1,250	$1,250
$25,000	50,000.....	1	250	375	2	500	750	5	1,250	3,000	7½	1,875	3,125
50,000	100,000.....	1½	750	1,125	3	1,500	2,250	7½	3,750	6,750	10	5,000	8,125
100,000	500,000.....	2	8,000	9,125	4	16,000	18,250	10	40,000	46,750	12½	50,000	58,125
500,000	.....	2½	.....	.....	5	.....	.....	12½	.....	.....	15	.....	.....

* Class A consists of:
(1) Wife of the deceased. (Exemption $75,000.)
(2) Surviving husband, the lineal ancestors, lineal descendants, adopted child or children, lineal descendants of any adopted child, the wife or widow of a son, or the husband of a daughter of the decedent. (Exemption $15,000.)

† Class B consists of the brothers and sisters of the decedent. (Exemption $5.000.)

‡ Class C consists of relatives of all degrees of consanguinity except those included in Classes A and B, and includes strangers in the blood of decedent. (No exemption.)

(*a*) Revised Statutes of Kansas, 1923.

TABLE XV.—Federal estate tax.*

Net estate after $100,000 exemption.		Rate.	Tax.	Total.
Exceeding—	Not exceeding—			
.....	$50,000	1	$500	$500
$50,000	100,000	2	1,000	1,500
100,000	200,000	3	3,000	4,500
200,000	400,000	4	8,000	12,500
400,000	600,000	5	10,000	22,500
600,000	800,000	6	12,000	34,500
800,000	1,000,000	7	14,000	48,500
1,000,000	1,500,000	8	40,000	88,500
1,500,000	2,000,000	9	45,000	133,500
2,000,000	2,500,000	10	50,000	183,500
2,500,000	3,000,000	11	55,000	238,500
3,000,000	3,500,000	12	60,000	298,500
3,500,000	4,000,000	13	65,000	363,500
4,000,000	5,000,000	14	140,000	503,500
5,000,000	6,000,000	15	150,000	653,500
6,000,000	7,000,000	16	160,000	813,500
7,000,000	8,000,000	17	170,000	893,500
8,000,000	9,000,000	18	180,000	1,163,500
9,000,000	10,000,000	19	190,000	1,353,500
10,000,000	.....	20	.....	.....

* From revenue act of 1926.

ORGANIZATION OF OUR COMMON SCHOOL SYSTEM.

THE OVERLAPPING OF SCHOOL DISTRICT TAXING UNITS.

(By SUPT. MCCONNELL, Winfield, and T. E. OSBORN, State High School Inspector.)

With our accumulated legislative provisions for the various kinds of school organizations in Kansas it is not surprising to find some clear-cut overlapping of boundary lines and taxing areas for similar school units. There are examples of territory that lies in a rural high-school district and also in a consolidated district maintaining a four-year high school. This is manifestly unfair. If sufficient present law exists to relieve this situation, it is not being applied.

It is not infrequent in Barnes high school counties for property to pay the Barnes tax, and also to pay an additional local tax for high school. In addition, the same district is paying the tax for an elementary school. This constitutes a taxation peculiarity. From the reports we have secured, the following specific instances (for the complete accuracy of which we have not asked beyond the responses of the respective county superintendents) are offered:

1. In Miami county a part of the sections in the northern portion of the Hillsdale consolidated district, with two years of high school, seems to lie also in the Spring Hill rural high-school district, and is therefore subject to a high-school taxation in both.

2. In Decatur county one section seems to lie in both the Leoville rural high-school district and the Dresden consolidated school district; 15¼ sections lie in both Jennings consolidated school district and Clayton rural high-school

district. Taxes against all these sections are levied for the support of two high schools.

3. In Ness county, Ohio township, sections 17, 18, 19 and 20 lie in rural high-school district No. 1 (Utica) and in consolidated school district No. 2 (Arnold), which operates a four-year high school.

4. In Sheridan county sections 21 and 28 of township 6, range 30, are in Selden rural high-school district and Rexford consolidated district. Again this involves double high-school taxation.

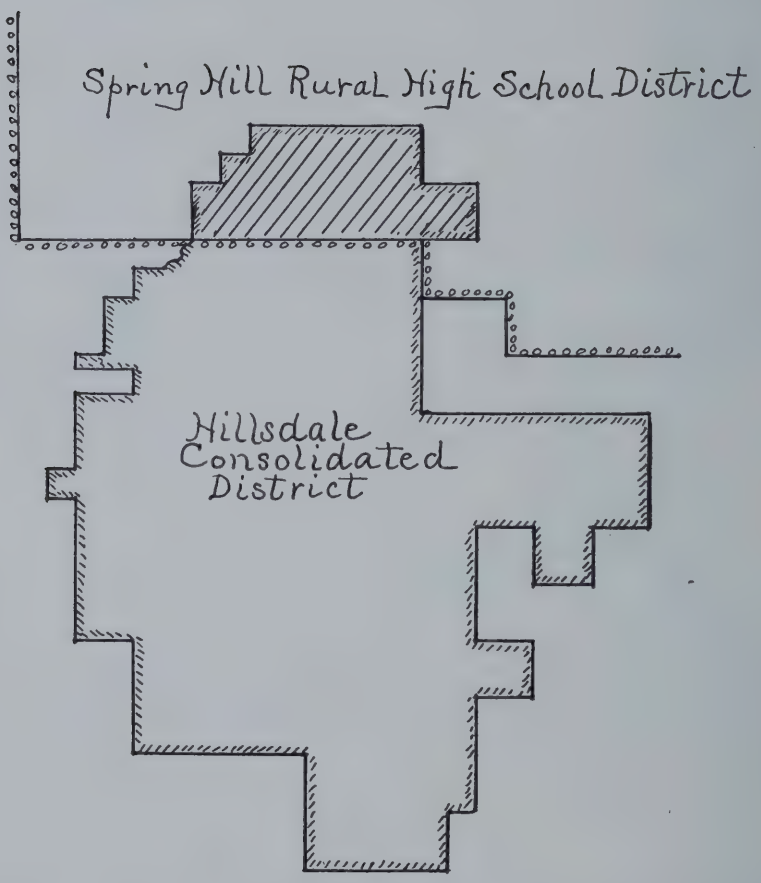
5. Evidence of the desire to get larger taxing areas is shown in Stanton county, where rural high-school district No. 1 at Manter seems to be twenty-four miles long and at least twelve miles wide, with territory more than twenty miles from the high school.

6. Comprising the territory of the Oakley consolidated school district is an example of the complexity of school-district organizations in Kansas.

Oakley is a third-class city in northeast Logan county. About this little city, and including it, is organized a consolidated school district consisting of 119 sections. Eighteen sections of this district lie in Gove county, which is a tuition high-school county; 36 sections lie in Logan county, which is a Barnes high-school county; 56 sections lie in Thomas county, which is a community high-school county; and 9 sections lie in Sheridan county, which is a community high-school county.

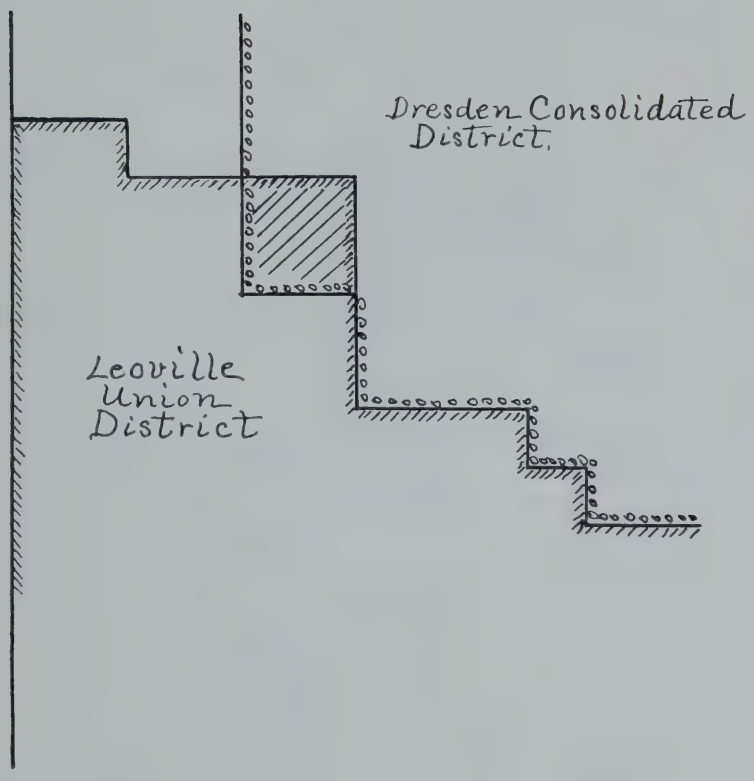
All the misunderstanding and conflicts that are possible in the overlapping of district taxing areas, affecting any high-school district, may be centered in this organization. It is a situation that is unsatisfactory both to the taxpayers and to the schools.

Many Kansas districts desire to extend boundaries for the purpose of securing lower taxation rates. The following maps illustrate these tendencies. Possibly this is stimulated by our lack of utilization in Kansas of the larger taxing unit.



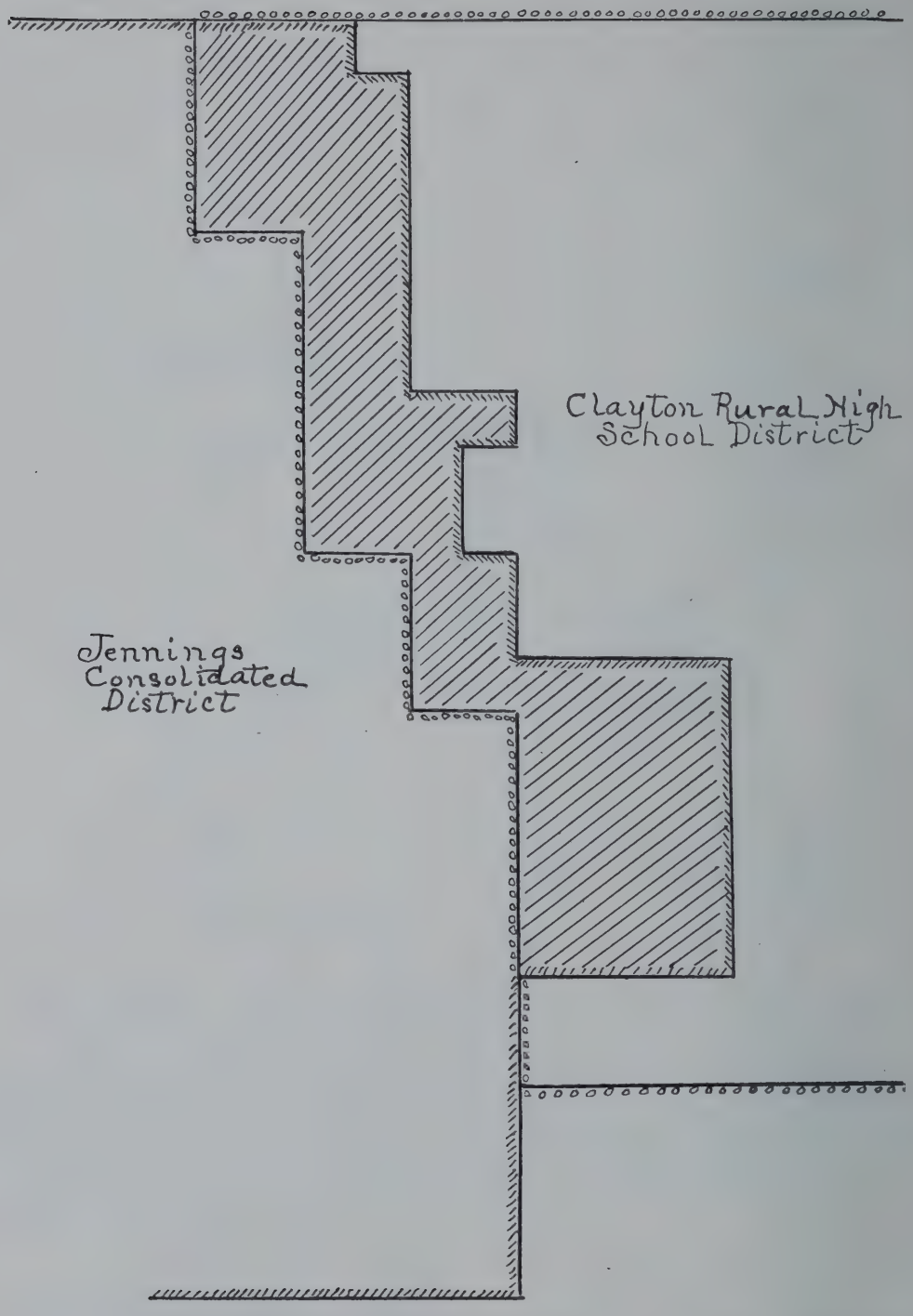
Map II.—Showing overlapping of Hillsdale consolidated district and Spring Hill rural high-school district in Miami county.

This case of overlapping comes from Miami county. The borders of Hillsdale consolidated district are shown by hatched lines, and those of Spring Hill rural high-school district by beaded lines. The overlapped territory is lined in the map and amounts to slightly over two sections.



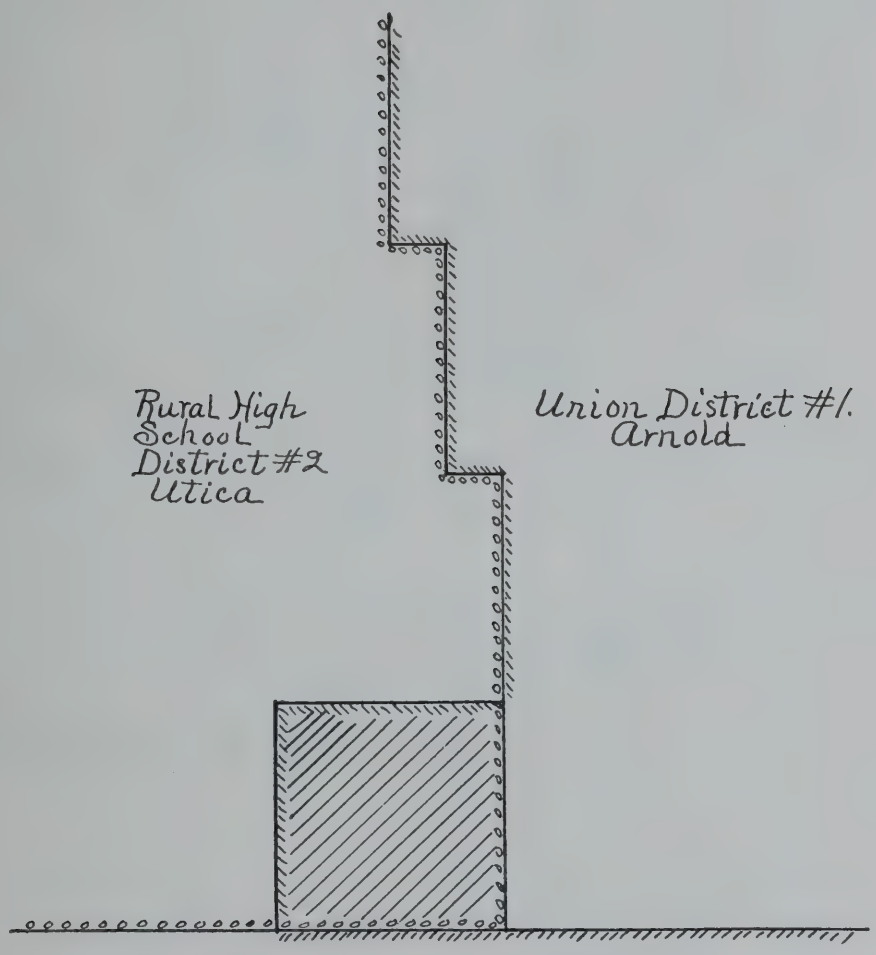
MAP III.—Showing overlapping of Leoville rural high-school district and Dresden consolidated school district, Decatur county.

The above shows overlapping of territory in Leoville rural high-school district and Dresden consolidated school district, Decatur county. The boundaries of the former are shown by hatched lines, and those of the latter by beaded lines. The overlapped territory is one section in area.



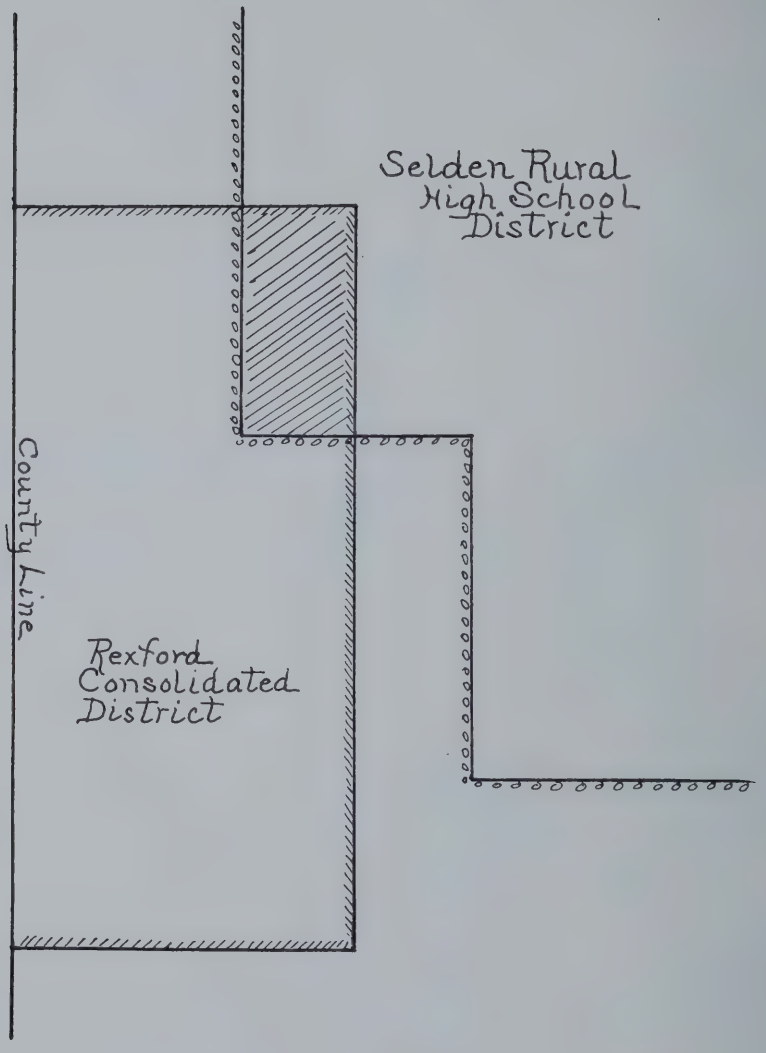
MAP III*a*.—Jennings consolidated school district and Clayton rural high-school district, Decatur county.

The above shows the overlapping of Jennings consolidated district and Clayton rural high-school district, Decatur county. The first is bordered by hatched lines and the second by beaded lines. The overlapped territory is lined and amounts to fifteen and one-quarter sections.



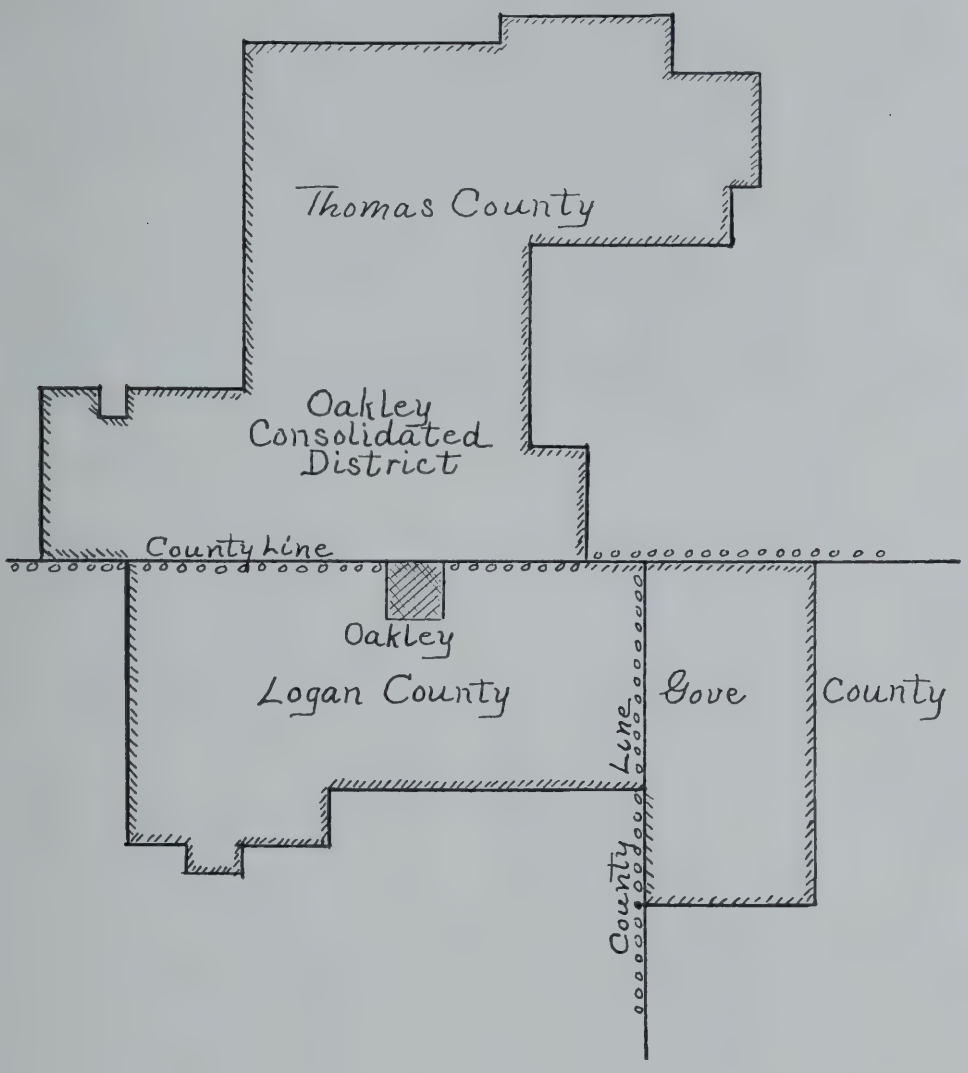
MAP IV.—Showing overlapping of rural high-school district No. 2 (Utica), and consolidated school district No. 1 (Arnold), in Ness county.

The above shows the overlapping of two districts in Ness county—rural high-school district No. 2 (Utica), and Union district No. 1 (Arnold). The lined portion of the map shows the overlapping territory, consisting of four sections.



MAP V.—Showing overlapping of Selden rural high-school district and Rexford consolidated district in Sheridan county.

The above districts are in Sheridan county. Rexford consolidated district is shown by hatched lines; Selden rural high-school district is shown by beaded lines. The overlapped territory consists of two sections. It is lined in the map.



MAP VI.—Showing boundaries of Oakley consolidated school district.

The above district (Oakley consolidated) lies in three counties, Thomas, Logan and Gove. County boundaries are shown by beaded lines; the boundaries of the district are shown by hatched lines. Of the three counties, Thomas is a community high-school county, Logan is a Barnes-law county, and Gove is a general-tuition county.

TABLE XVI.—Some figures on small enrollments in certain counties.

County.	Total districts.	No school.	Below ten.	Number of districts with specific number of pupils.										Two richest and two poorest.			District high.*	Levies low.
				1	2	3	4	5	6	7	8	9	10	Valuation.	Levy.	Enrollment.		
1. Graham.....	80	3	15	0	1	1	1	1	2	3	4	1	1	$269,590 213,746 55,708 77,507	1.5 3.5 7.0 8.25	175 12 15 3	17.0	1.5
2. Morris.....	76	2	23	0	0	3	6	2	1	0	2	5	4	553,922 467,728 134,389 145,301	1.8 3.5 6.4 6.2	8 20 11 14	6.6	1.4
3. Cherokee.....	107	0	6	0	0	0	0	0	0	0	0	4	2	647,122 466,758 68,553 60,180	1.55 3.5 17.0 15.0	40 27 35 22	17.0	1.55
4. Jackson.....	89	1	17	0	0	2	1	1	1	2	3	1	6	426,046 424,675 94,120 105,553	3.5 3.5 14.23 4.85	46 35 24 34	14.23	2.3
5. Butler.....	105	1	39	0	0	4	4	0	7	5	6	7	6	919,275 973,433 129,664 153,483	1.1 3.3 6.75 5.9	6 20 10 4	6.75	1.1
6. Chautauqua....	82	2	33	0	0	0	2	3	4	2	8	7	7	334,505 305,498 47,765 69,220	3.6 4.0 16.8 15.3	19 18 6 12	16.8	2.9
7. Reno.....	112	7	16	0	0	0	3	1	0	0	3	6	3	771,449 710,390 171,630 175,029	4.7 3.0 5.9 4.3	33 41 13 8	6.74	.8
8. Bourbon.....	98	0	20	0	1	0	1	2	1	3	6	5	1	483,877 420,904 60,191 112,695	11.6 10.7 1.4 1.7	39 37 2† 4	11.6	1.4
9. Barber.....	62	5	35	2	1	3	4	1	2	3	10	5	4	490,946 382,925 75,965 82,681	2.5 1.5 12.0 5.0	17 12 21 1	12.0	1.0
10. Cowley.....	115	5	38	0	1	3	3	2	1	8	6	5	9	1,399,142	1.03	(99,870)	(8) 12.0	.75
Totals.....	926	26	242	2	4	16	25	13	19	26	48	46	43	$708,451	1.86	(111,275)	(6.75)	

* Sixty teachers are instructing 223 pupils, and the average enrollment for the group is about seven.

† Apparent error.

TABLE XVII.—Some facts concerning the rural schools of 39 western counties.

Prepared by PROF. C. E. RARICK, Kansas State Teachers College, Hays.

I. Total number of counties considered in this report..... 39

II. Total number of one-teacher schools..... 1,812

III. Number of schools operating without any pupils..... 1

IV. Number of schools operating with five or less pupils..... 134

One county has 10 schools with 5 or less pupils.
One county has 9 schools with 5 or less pupils.
Three counties have 7 schools with 5 or less pupils.
Four counties have 6 schools with 5 or less pupils.
One county has 5 schools with 5 or less pupils.
Six counties have 4 schools with 5 or less pupils.
Five counties have 3 schools with 5 or less pupils.
Ten counties have 2 schools with 5 or less pupils.
Six counties have 1 school with 5 or less pupils.
Two counties have no school with 5 or less pupils.

V. Number of schools operating with ten or less pupils..... 557

One county has 45 schools with 10 or less pupils.

One county has 36.	Two counties have 13.
One county has 33.	Two counties have 12.
One county has 32.	One county has 11.
One county has 30.	Four counties have 10.
One county has 25.	Two counties have 9.
One county has 22.	Two counties have 8.
One county has 19.	Two counties have 7.
Two counties have 17.	Three counties have 6.
Two counties have 18.	Three counties have 5.
Two counties have 15.	One county has 4.
Two counties have 14.	One county has 1.

VI. Number of schools whose pupils are all sent to other schools..... 17

VII. Number of schools that have no pupils in the district..... 2

VIII. Largest enrollment in any one-teacher school.....from 17 to 43

One county has 43.	Four counties have 28.
One county has 38.	Two counties have 27.
One county has 37.	Two counties have 26.
Two counties have 36.	Two counties have 25.
Two counties have 35.	Two counties have 24.
Two counties have 34.	Three counties have 22.
Two counties have 32.	Two counties have 21.
One county has 31.	Two counties have 18.
Two counties have 30.	One county has 17.
Four counties have 29.	

IX. Total number of schoolhouses..... 1,831

X. Number of schoolhouses unfit for use..... 83

XI. Number of sod schoolhouses..... 2

XII. Number of schoolrooms in which the children sit below the surface of the earth..... 5

XIII. Number of schoolhouses not in use..... 19

THE LICENSING OF TEACHERS.

Report by STATE SUPT. GEO. A. ALLEN, JR.

I have checked over the certificate laws of various states and made generous use of the data assembled by T. W. Wells, former assistant state superintendent, and find in general certificate standards are consistently increasing throughout the United States.

Fewer states issue county certificates than formerly; fewer examinations are given; more require high-school preparation or graduation as a prerequisite for certification; more require college preparation even for elementary certificates; while most require the bachelor's degree or equivalent for high school. Age limits prevail in all but a few states.

Practically all demand teacher-training and a number of hours of definite professional requirements.

In line with this movement, our State Board of Education at its last meeting decided to discontinue its present policy of complete state examination for state certificates and require instead a definite number of hours of college credit.

County Certificates.

A brief study of county certificates in the various states as found in the school laws mentioned above follows, but is not accurate to date because some of our copies of the laws are antiquated.

State	Grade of certificates
Kansas	1, 2.
Alabama	1, 2, 3. (By State Dept.)
Arkansas	1, 2, 3. (On examination.)
California	(Co. Cert. on Cred. by St. Bd.)
Colorado	(Probab. all 3, based on 4-yr. H. S.)
Florida	1, 2, 3.
Georgia	1, 2, 3, and Temp.
Idaho	1, 2, 3, Special and Temp.
Illinois	1, 2, 3, Provis. and Emerg.
Maryland	1 (on 60 hrs. Col. Cr.), 2, 3, on Ex. H. S. required.
Michigan	1, 2, 3. (By County Com. of Sch.)
Mississippi	1, 2, 3.
Missouri	1 (mss. gr. by St. S.), 2, 3, 4, yr. H. S.
Montana	1, 2. (Through St. Bd. of Ed.)
Nebraska	1, 2. (Gr. St. S.; issued by Co.)
Nevada	1, 2, 3.
New Mexico	1, 2, 3.
North Carolina	2, 3, and Temp.
North Dakota	2 (St. S. Gr.; Co. S. issues.)
Ohio	1, 3.
Oklahoma	1, 2, 3, and Temp., like Kansas.
Oregon	Temporary only.
Pennsylvania	Emergency only.
South Carolina	1, 2, 3, and Temporary.
South Dakota	1, 2, Primary.
Tennessee	1, 2, Temp. (All issued by St. S.)
Utah	Gram., Primary.
Washington	(By St. Bd. of Ed.)
West Virginia	1, 2, 3. (By St. S.)
Wisconsin	1, 2, 3, Special.
Iowa	1, 2, 3. (St. Bd. grades mss. and sends to Co. S. to issue.)

Temporary or provisional and kindergarten in a few.

State Certificates.

A study of state certification from the same sources:

State	Grade of certificates
Kansas	Elementary: 3-year 3, Permanent. High School: 3-year 3, and Life, Special, Temporary.
Alabama	Much the same as Kansas.
Arizona	Much the same as Kansas.
Arkansas	Much the same as Kansas.
California	Somewhat higher quality than Kansas.
Colorado	Much like Kansas.
Connecticut	Much like Kansas.
Delaware	Only 60 hours College Credit required.
Florida	Much like Kansas.
Georgia	Much like Kansas.
Idaho	Much like Kansas.
Illinois	Much like Kansas.
Kentucky	Mostly by examination.
Louisiana	Somewhat higher than Kansas.
Maine	Much like Kansas.
Maryland	Much like Kansas.
Massachusetts	Only one shown.
Michigan	Much like Kansas.
Minnesota	Much like Kansas.
Mississippi	Much like Kansas (4 kinds.)
Missouri	Much like Kansas.
Montana	Shorter than Kansas (4 kinds.)
Nebraska	Like Kansas, but fewer.
Nevada	Like Kansas, but fewer.
New Hampshire	Like Kansas.
New Jersey	Like Kansas.
New Mexico	Like Kansas, but extends further.
North Carolina	Like Kansas, but fuller.
North Dakota	Like Kansas, but fuller.
Ohio	Like Kansas, but fuller.
Oklahoma	Like Kansas, but fuller.
Oregon	Like Kansas.
Pennsylvania	Like Kansas.
Rhode Island	Like Kansas.
South Carolina	Like Kansas.
South Dakota	Like Kansas.
Tennessee	Like Kansas.
Texas	Like Kansas.
Utah	Like Kansas.
Vermont	Like Kansas.
Virginia	Like Kansas.
Washington	Elementary only, on 60 hours.
West Virginia	Like Kansas.
Wisconsin	About same as Kansas.
Wyoming	About same as Kansas.
Indiana	Fuller than Kansas.
Iowa	Much same as Kansas.

Two reports from the Bureau of Education discuss these questions quite satisfactorily, and I therefore quote from them here.

This is the first, on teacher supply, by Mrs. Katherine M. Cook, chief of the Division of Rural Education, under date of August 27, last:

"The supply of teachers for rural communities in the United States is no longer a serious problem. All but a few states have overcome shortages in re-

cent years. The consistent rise in requirements for certificates continues. Where standards for teaching certificates are low, salaries are correspondingly low, and shortages, consequently, are more prevalent.

"Standards for certificates to teach have been consistently raised, agreeing in many states with a plan adopted by statute providing gradual, year-by-year improvement in the quantity and quality of credentials demanded for the lowest grade of certificate issued or as prerequisite for all types of certificates. In Utah the culmination of such a plan, represented by graduation from a standard normal school or equivalent, *i. e.*, completion of two years of higher education in a standard institution, was reached in September, 1926. So far as information is available, Utah is the only state which has established so high a prerequisite to date. Several other states are continuing to raise prerequisites. Among them Connecticut, Washington and Pennsylvania will reach the established minimum of two years of professional training beyond high school in 1927; Colorado, Delaware, Indiana, Michigan, Missouri, Montana, New York, North Carolina, North Dakota, Wisconsin and Wyoming have raised the minimum prerequisites during the biennium in varying amounts of from six weeks to one year above high school graduation; Delaware, Iowa, New Hampshire, Connecticut and Virginia, have discontinued one or more of the low-grade certificates; Maryland, Maine, Minnesota, and New Mexico have adopted higher requirements for some type of certificates not the lowest grade certificate. Nebraska, New York and Virginia have abolished the method of certification by examination and will hereafter issue certificates on the basis of academic and professional credits or credentials from recognized institutions.

"New Hampshire: Our normal schools have now reached the point where we can supply all teachers necessary for vacancies in rural and urban elementary schools, in junior high schools, and in the high-school specialties for which the normal schools now train.

"Delaware: The teacher situation in Delaware may be regarded as normal. There cannot be said to be either a surplus or shortage on the basis of our present rules for certification. Holders of bachelors' degrees who have satisfied our requirements of 12 semester hours in professional work receive the same salary whether they teach in elementary schools or high schools. The state still continues partial reimbursement of its teachers for their expenses incurred during attendance at, in or out of state summer schools.

"Wyoming: The qualifications for certification of rural teachers have been consistently raised at practically every meeting of the State Board of Education. High school graduation plus a half year of teacher training will be the minimum requirement for certification in the state after January 1, 1927."

The second report from the Bureau of Education, Department of the Interior, which I quote below, is the result of a study on certification by the Bureau given out on the fifth of last October:

"A recent study of teacher certification practices in all states shows that the examination method of certification is recognized as being inadequate and is being replaced by professional training given in recognized institutions.

"While the examination method of certificating teachers still persists in a number of states, there is a strong movement to eliminate this method and to make examinations, while they continue, more and more difficult, and hence constantly decreasing appeal to applicants for teaching certificates.

"Progressive states are increasing their teacher-training facilities in standard institutions commensurate with their needs in order that all schools may be supplied with adequately and professionally prepared teachers.

"There is a marked tendency to eliminate the examination method of issuing certificates. This is being done by gradually increasing the qualifications required over a period of years and setting forth a definite prerequisite for any certificate, including the lowest grade, of academic and professional training effective at a stated time, usually from two to five years in advance of the time at which the law is passed. This serves to give ample notice to prospective teachers that the given amount of preparation must be made by

the date set or certificates will not be forthcoming. Laws setting up requirements which demand gradually increasing qualifications are often accompanied by minimum salary laws.

"Minimum prerequisites for lowest grades of certificates, and number of states in which established, follows: Examination only (no academic or professional training requirement), in 15 states; examination and minimum amount of academic training less than high school graduation, in 2 states; minimum academic training less than high school graduation and some professional training (6 to 18 weeks), in 2 states; graduation from high school, in 2 states; graduation from high school and examination, in 5 states; high school graduation and professional training (9 weeks to 2 years), in 14 states; high school graduation, professional study, and examination, in 8 states.

"Certificates granted on graduation from, or course taken in educational institutions of secondary or higher grade or by means of examination in prescribed subjects may be roughly classified as follows: (1) Those based on graduation from a standard college or university, generally including professional courses. (2) Those based primarily on graduation from a two-year course of college grade generally given in normal schools and teachers' colleges. (3) Those based on graduation from a four-year high school, including professional courses in connection with the regular work or given in addition to a prescribed four-year high school course. (4) Those based primarily on scholarship attainments, as shown by examination. (5) Certain combinations of the above. A combination of this kind commonly established is that of setting up a minimum amount of academic and professional training (probably graduation from a four-year high school with 12 weeks to 2 years of professional training), and in addition examination in certain prescribed subjects, until professional training reaches the maximum requirement of two years.

"Besides the prerequisites of academic and professional training, 37 states have established a minimum age requirement, generally 18 years, but in one state 16 years, and in five states 17 years.

"In 12 states applicants for certificates must be citizens of the United States or take a pledge of civic loyalty.

"There has been marked progress among states in raising certification requirements, particularly during the past five years. The *accepted standard* for teaching in elementary grades is now two years above high school, representing completion of a standard two-year course in approved normal school, teachers' college, or university. Graduation from a four-year college course, including professional courses, is the accepted standard for high-school teachers.

"The legislatures of the several states generally provide for the certificating of teachers either (1) by providing in the states for certain definite types of certificates and setting forth the qualifications demanded for each, fixing the authority and power to grant them, regulations concerning term, validity, etc.; or (2) by the assignment by statute of the authority to formulate rules and regulations for certification to state officers, without making specific provisions for details in the law itself. Such authority is generally assigned to the state board of education or the state department of education. City boards are granted this liberty in nearly all states, either directly or indirectly. In some states a combination of these two methods is followed, certain general provisions being set forth in the statutes, and designated authorities given considerable liberty in fixing details and interpreting the intent of the law. These details and regulations are then set forth in official regulations.

Systems Now in Use.

"Teaching certificates are issued by state (including state institutions), county and local (town, district, or city), authorities. Omitting cities, the following five are the systems of administrative organization for issuing certificates:

"1. State systems, in which all certificates are issued by state authorities, and the state retains control over the whole matter of teacher certification.

"2. State-controlled systems, in which state, county and district authorities

may issue certificates, but the authority governing the issue (including giving questions and examining papers) is retained by the state officials. Local authorities merely issue certificates.

"3. Semistate systems, in which states exercise some but not complete control. The state department makes the regulations and gives the questions for examination, but local authorities examine the papers and issue certificates.

"4. State-county systems, in which the state, county, city and certain district authorities all issue some certificates and govern all or important regulations (formulating questions, for example) under which they are granted.

"5. State-local systems, as in some of the New England states, in which complete power of certification is given to the township school committees as well as to the state department.

Effort Toward Uniformity.

"There is a growing tendency to centralize full certificating authority in the State Department of Education. *In 35 states state authorities now exercise entire control.* There are 10 additional states in which the state retains authority to give questions and make regulations concerning examinations. County authorities have limited powers, including issuance of certificates and correction of papers. This arrangement does not necessarily result in a uniform state system, since counties may have different standards for grading papers. Uniformity is obtained when state authorities exercise full control.

"Two methods of securing certificates are recognized in the majority of the states, one by examination under statutory regulations by established state and county authorities, and the other on the basis of credentials showing academic and professional training secured at approved institutions."

There is a strong movement among progressive states to increase state teacher-training facilities and to make examinations for certification more and more difficult, so as to lessen their appeal to applicants. A general movement toward centralizing the power of certification was reported. According to the Bureau, the adopted standard for teaching in elementary grades is two years above high school, the minimum age requirement is generally 18 years, and in 12 states applicants for certificates must be citizens of the United States or must take a pledge of civic loyalty.

This is the statement:

"All states assume definite responsibility for the qualifications of persons licensed to teach within the state. In no state can teachers draw salaries from public school funds unless they hold a legal teaching license or certificate. In all states there are established certain minimum requirements for teaching certificates and established standards or grades of certificates based on academic or professional qualifications and experience in teaching.

Becoming Centralized.

"The power of certifying teachers was vested in local authorities first in practically all states. It has, however, gradually become more and more centralized. At present it is centered in county and state authorities, cities under certain conditions or of a certain size being exempted in most states, and the towns in one state in New England. The centralization has come about gradually, more and more authority in regard to certification being placed in the hands of the state department of education. At the present time the certificating authority is placed in the department of education wholly or sufficiently to give the department large authority in all but about eight states."

THE TENURE AND EXPERIENCE OF TEACHERS.

The constant changing of teachers from position to position, often without justifiable cause, is a real problem. Tables XVIII and XIX, that follow, indicate the seriousness of this condition and warrant consideration:

TABLE XVIII.—Tenure and experience—elementary schools.

For all schools—one teacher and two or more teacher schools.

(Not complete—typical of Kansas.)

	Whole number.	No experience.	First year in this school.	Second year in this school.	Third year in this school.	More than 3 years in this school.
All schools—						
Teachers	7,033	1,298	2,779	1,628	714	614
Per cent	.....	18	40	23	10	9
One-teacher schools—						
Teachers	4,754	1,131	2,106	1,026	331	160
Per cent	.....	24	44	22	7	3
Two or more teacher schools—						
Teachers	2,279	167	673	602	383	454
Per cent	.....	7	30	27	17	19

TABLE XIX.—Tenure and experience—high schools.

(Not complete—typical of Kansas.)

	Whole number high-school teachers.	Teachers with no experience.	First year in this school.	Second year in this school.	Third year in this school.	More than 3 years in this school.
Number	354	36	105	74	46	93
Per cent	.....	10	30	21	13	26

PRESENT STATUS OF STATE DEPARTMENTS OF EDUCATION.

MARCH TO MAY, 1928.

Report Prepared by SUPT. W. E. SHEFFER, Manhattan, Kansas.

In the preparation of this report on the "Status of the State Departments of Education," an attempt has been made to present a limited number of pertinent facts concerning present conditions and to detect any tendencies toward changes in the departments. The detailed information was secured from questionnaires answered by some official designated by the superintendent of public instruction in the different states between March 20, 1928, and May 12, 1928, and from "The Organization of State Departments of Education," by Dr. Henry E. Schrammel, who kindly granted permission to make use of any material in it. Replies to the questionnaires were received from all states except Delaware. The information for Delaware was obtained from the school laws of that state for 1925. In this report the chief executive officer is referred to as superintendent, since this is his official name in most states.

TABLE XX.—Information concerning the chief officer of the state departments of education.

STATE.	Title of chief officer.	Annual salary.		Term in years.	Selection of chief officer.	
		Amount.	Effective.		How selected.	Effective.
Alabama	Superintendent	$6,000	1923	4	Popular vote	1875
Arizona	Superintendent	3,000	1912	2	Popular vote	1912
Arkansas	Superintendent	4,600	1917	2	Popular vote	1874
California	Superintendent	5,000	1908	4	Popular vote	(?)
Colorado	Superintendent	3,000	No data	2	Popular vote	1876
Connecticut	Commissioner	(a) 2,000 10,000	1927	(c)	State Board of Education	1838
Delaware	Superintendent	(b)	.....	1	Appointed by State Board	(?)
Florida	Superintendent	6,000	1925	4	Popular vote	1888
Georgia	Superintendent	4,500	1917	2	Popular vote	(h)
Idaho	Superintendent Commissioner	2,400 7,500	1891 1891	2 (c)	Popular vote Appointed by State Board	1914 1914
Illinois	Superintendent	7,500	.....	4	Popular vote	1850
Indiana	Superintendent	5,000	1911	2	Popular vote	1852
Iowa	Superintendent	4,000	.....	4	Popular vote	(?)
Kansas	Superintendent	3,000	1914-1918	2	Popular vote	1861
Kentucky	Superintendent	4,000	1924	4	Popular vote	1843
Louisiana	Superintendent	7,500	1924	4	Popular vote	(f)
Maine	Commissioner	5,000	1921	3	Appointed by Governor	1917
Maryland	Superintendent	10,000	1924	4	State Board of Education	1916
Massachusetts	Commissioner	9,000	1921	5	Appointed by Governor	1919

TABLE XX—CONTINUED.

STATE.	Title of chief officer.	Annual salary.		Term in years.	Selection of chief officer.	
		Amount.	Effective.		How selected.	Effective.
Michigan	Superintendent	$5,000	1921	2	Popular vote	1850
Minnesota	Commissioner	5,000	1919	6	Elected by State Board of Education	1919
Mississippi	Superintendent	4,000	1924	4	Popular vote	1868
Missouri	Superintendent	5,000	1875	4	Popular vote	1875
Montana	Superintendent	3,600	1921	4	Popular vote	(e)
Nebraska	Superintendent	5,000	1921	4	General election nonpolitical ballot	1921
Nevada	Superintendent	3,600	1915	4	Popular vote	(g)
New Hampshire	Commissioner	5,000	1919	.....	State Board of Education	1919
New Jersey	Commissioner	10,000	1911	5	Appointed by Governor, consent of senate	1911
New Mexico	Superintendent	3,000	(e) 1912	2	Popular vote	1912
New York	Commissioner	15,000	1924	(c)	By Board of Regents	1904
North Carolina	Superintendent	5,000	1921	4	Popular vote	1868
North Dakota	Superintendent	3,000	1911	2	Popular vote	1889
Ohio	Director	6,500	1924	4	Appointed by Governor	1913
Oklahoma	Superintendent	2,500	1907	4	Popular vote	1907
Oregon	Superintendent	4,500	1921	4	Popular vote	1874
Pennsylvania	Superintendent	12,000	1920	4	Appointed by Governor with the consent of senate	1857
Rhode Island	Commissioner	6,000	1920	5	Appointed by State Board of Education	1871
South Carolina	Superintendent	5,000	1924	4	Popular vote	1926
South Dakota	Superintendent	3,000	.....	2	Popular vote	1889

TABLE XX—Concluded.

State.	Title of chief officer.	Annual salary.		Term in years.	Selection of chief officer.	
		Amount.	Effective		How selected.	Effective.
Tennessee	Commissioner	$5,000	No data	2	Appointed by Governor	(h)
Texas	Superintendent	4,000	1916	2	Popular vote	1884
Utah	Superintendent	4,000	1919	4	Popular vote	1896
Vermont	Commissioner	6,000	1920	(c)	State Board of Education	1915
Virginia	Superintendent	6,000	1926	4	Popular vote	1902
Washington	Superintendent	(d) 3,000	.....	4	Popular vote	(g) 1889
West Virginia	Superintendent	5,000	1921	4	Popular vote	(g)
Wisconsin	Superintendent	5,000	1906	4	.....	1905
Wyoming	Superintendent	4,000	1923	4	Popular vote	1890

(a) Expense. (b) Fixed by state board. (c) Indefinite. (d) $4,000 after 1929. (e) With statehood. (f) Since organized (g) Constitutional provision. (h) Many years ago.

The median superintendent:

1. Receives a salary of $5,000.
2. Serves for a term of four years.
3. Is elected by popular vote.

Summary of Methods of Selection of the Superintendent.

In the following states the superintendent is elected by popular vote:

Virginia	Nevada
North Carolina	Montana
South Carolina	Michigan
Georgia.	North Dakota
Florida	South Dakota
Alabama	Nebraska
Missouri	Iowa
Arkansas	Kansas
Idaho	Wisconsin
Louisiana	Colorado
Texas	Utah
West Virginia	New Mexico
Illinois	Arizona
Indiana	Wyoming
Kentucky	Washington
Oklahoma	Oregon
Mississippi	California

In the following states the superintendent is appointed by the governor:

Maine	Pennsylvania
Massachusetts	Tennessee
New Jersey	Ohio

In the following states the superintendent is selected by the state board of education:

New Hampshire	Delaware
Vermont	Maryland
Connecticut	Minnesota
Rhode Island	

In New York the superintendent is selected by the Board of Regents.

Summary and comparison with method of selection in 1922 as recorded in the report of the State School Code Commission of Kansas:

	1928.	1922.
Number of states in which elected by popular vote	34	34
Number of states in which appointed by the governor	4	6
Number of states in which appointed by the governor with the the consent of the senate	2	...
Number of states in which selected by the state board of education,	7	8
Number of states in which selected by state board of regents	1	...

The method of selection of the superintendent has been changed since 1915 in the following states, at the indicated time and to the indicated method:

State.	Date.	Method.
Vermont	1915	By state board of education
Maryland	1916	By state board of education
Maine	1917	By the governor
New Hampshire	1919	By state board of education
Minnesota	1919	By state board of education
Massachusetts	1919	By state board of education
Nebraska	1921	By popular election
South Carolina	1926	By popular election

Summarization of Information Concerning Salaries Paid to Superintendents.

Number of states which pay the respective salaries to superintendents

Salary range.	Number of states.
$2,400	1
2,500	1
3,000	7
3,600	2
4,000	6
4,500	2
4,600	1
5,000	13
6,000	5
6,500	1
7,500	2
9,000	1
10,000	3
12,000	1
15,000	1
Fixed by state board	1
Median salary	$5,000.00
Average salary	5,482.97
Kansas salary	3,000.00

States which pay the superintendent $2,400 to $3,000.

(The lowest paid by any state is $2,400.)

State.	Population.	Salary.
Arizona	534,162	$3,000
New Mexico	360,350	3,000
Idaho	431,866	2,400
The commissioner of education of Idaho receives		7,500
North Dakota	646,872	3,000
Colorado	639,629	3,000
Washington	1,356,631	3,000
Kansas	1,769,257	3,000
Oklahoma	2,028,283	2,500

Comparison of salaries of state superintendent and city superintendents and principals in Kansas.

(Statistics from the Kansas Educational Directory for 1927-1928.)

FIRST-CLASS CITIES.

Salary range.	Number of cities.
$3,000 to 3,500	6
3,501 to 4,000	6
4,001 to 4,500	4
4,501 to 5,000	1
5,001 to 5,500	4
5,501 to 6,000	1
6,001 to 6,500	2
6,501 to 7,500	1

SECOND-CLASS CITIES.

$3,000 to 3,500	32
3,501 to 4,000	21
4,001 to 4,500	3
4,501 to 5,000	4

THIRD-CLASS CITIES.

Salary range.	Number of cities.
$3,000 to 3,500	9
3,501 to 4,000	1

Total number of superintendents and principals in Kansas who receive a salary of $3,000 or more 95
Salary of state superintendent of public instruction in Kansas $3,000

The following states have changed the salary of the superintendent of public instruction since 1915 on the date indicated and to the salary indicated:

State	Date of change	Salary established
Texas	1916	$4,000
Iowa	1917	4,000
Georgia	1917	4,000
New Hampshire	1919	5,000
Minnesota	1919	5,000
Utah	1919	4,000
Vermont	1920	6,000
Rhode Island	1920	6,000
Pennsylvania	1920	12,000
West Virginia	1921	5,000
Michigan	1921	5,000
Nevada	1921	5,000
Maine	1921	5,000
Massachusetts	1921	5,000
North Carolina	1921	5,000
Oregon	1921	4,500
Wyoming	1923	4,000
Alabama	1923	6,000
South Carolina	1924	5,000
Maryland	1924	10,000
New York	1924	15,000
Kentucky	1924	4,000
Mississippi	1924	4,000
Ohio	1924	6,500
Louisiana	1924	7,500
Florida	1925	6,000
Virginia	1926	6,000
Connecticut	1927	10,000
Washington	1929	4,000

Since 1915 twenty-nine states have changed the salary of their state superintendent of public instruction. The lowest salary established was $4,000. This table gives the number of states which have established the indicated salaries during this period.

Salary	Number of states
$4,000	8
4,500	1
5,000	9
6,000	5
6,500	1
7,500	1
10,000	2
12,000	1
15,000	1

Summarization of Information Concerning Term of Office of Superintendent.

	Number of cities.
2 years	13
3 years	1
4 years	25
5 years	3
6 years	1
Indefinite number of years	4
Median term	4
Average term	3.4
Term in Kansas	2

The only tendencies toward changes since 1915 in the office of superintendent of public instruction discovered in this study were toward an increase in salary for the superintendent and a change in the method of selection to appointment by the governor or election by the state board of education.

Doctor Schrammel summarized the method of selecting the superintendent in 1925 as follows:*

Qualifications of Superintendent.

Qualifications in 1925. Eighteen states made some sort of educational requirement of the state superintendent or commissioner of education in 1925. It is probable that other states, especially those in which this official is appointed, have in practice requirements which may be equal, or superior, to those found in the statutes. The present minimum legal qualifications of the state superintendent or commissioner of education with the number of states requiring each are:

Requirements.	Number of states.
State certificate	6
College graduate	8
Two years of graduate study	1
Special training and experience	6
Experience, three to seven years	5

Five different methods of selecting the chief school officer have been employed since 1890. Only popular election, appointment by the state board, and appointment by the governor are now in vogue. The first of these is the most popular method, the second is gaining, while the third is losing ground. Appointment by the state board is undoubtedly the most desirable method.†

State Boards of Education.

The following tabulation gives information concerning the state boards of education of those states for which information could be obtained.

---

* Schrammel, Henry E. "The Organization of State Departments of Education," page 40. The Ohio State University Press, 1926, Columbus, Ohio.

† Ibid, page 40.

TABLE XXI.—Information concerning state boards of education.

STATE.	Total number members	Number appointed or elected members	*Ex officio* members.		Appointed or elected members.									
			Number	What officers.	Number engaged in educational work	Appointed by governor?	Term in years	Number not engaged in educational work	Appointed by governor?	Term in years	Number unspecified as to whether in educational work	Appointed by governor?	Term in years
Alabama	12	10	2	State superintendent. Governor.							6	Yes.	6
Arizona	8	3	5	State superintendent. President of University. Two presidents of normal schools.	3	Yes.	(b)						
Arkansas	8	7	1	State superintendent.			7				7	Yes.	7
California	10	10	0					10	Yes.*				
Colorado	3	0	3	State superintendent. Two other political officers.									
Connecticut	11	9	2	Governor. Lieutenant governor.							9	Yes.	6
Delaware	4	4	0								4	Yes.	4
Florida	5	0	5	State superintendent. Governor. Three other political officers.									
Georgia	6	4	2	State superintendent. Governor.	3	Yes.	4	1	Yes.	4			
Idaho	6	5	1	State superintendent. Commissioner is advisor of board.				5	Yes.	5	5		
Illinois (a).													

TABLE XXI—CONTINUED.

STATE.	Total number members	Number appointed or elected members	*Ex officio* members.		Appointed or elected members.								
			Number	What officers.	Number engaged in educational work	Appointed by governor?	Term in years	Number not engaged in educational work	Appointed by governor??	Term in years	Number unspecified as to whether in educational work	Appointed by governor?	Term in years
Indiana	13	6	7	State superintendent. President of state university. President of agricultural and mechanical college. President of normal school. Three city superintendents.		Yes.	4	4	Yes.	4	1		
Iowa	8	4	4	State superintendent. Three others. Educational examiners.	4	Yes.		6					
Kansas	9	3	6	State superintendent. President of university. Three presidents of state normal schools. President of agricultural college.		Yes.	2						
Kentucky	3	0	3	Two state political officers.			4						
Louisiana	11	11									11	(c)	(c)
Maine (a).													
Maryland	7	7	0					7	Yes.		7		
Massachusetts	7	6	1	Superintendent.	1	Yes.	3				5	Yes.	3
Michigan	4	3	1	State superintendent.							3	Elec.	6
Minnesota	5	5	0								5	Yes.	5
Mississippi.													

TABLE XXI—CONTINUED.

STATE.	Total number members	Number appointed or elected members	*Ex officio* members.		Appointed or elected members.								
			Number	What officers.	Number engaged in educational work	Appointed by governor	Term in years	Number not engaged in educational work	Appointed by governor?	Term in years	Number unspecified as to whether in educational work	Appointed by governor?	Term in years
Missouri	4	.....	4	Governor. Secretary of state. Superintendent of schools. Attorney-general.			4						
Montana	11	8	3	State superintendent. Governor. One political officer.							8	Yes.	4
Nebraska (a).													
Nevada	6	0	3	State superintendent. Governor. President state university.									
New Hampshire	6	5	1	Governor.							5	Yes.	5
New Jersey	8	8	0								8	Yes.	8
New Mexico	7	5	2	State superintendent. Governor.	3	Yes.	4				2	Yes.	4
New York	12	12	0					12	(d)	12			
North Carolina	7	0	7	State superintendent. Governor. Auditor. Treasurer. Attorney-general. Lieutenant governor. Secretary of state.									

TABLE XXI—CONTINUED.

State.	Total number members.	Number appointed or elected members.	*Ex officio* members.		Appointed or elected members.								
			Number.	What officers.	Number engaged in educational work.	Appointed by governor?	Term in years.	Number not engaged in educational work.	Appointed by governor?	Term in years.	Number unspecified as to whether in educational work.	Appointed by governor?	Term in years.
North Dakota	5	3	2	Commissioner of agriculture and labor. State superintendent.	1	Yes.	6	2	Yes.	6			
Ohio (a).													
Oklahoma	7	6	1	Superintendent.	2	Yes.	6				4	Yes.	6
Oregon	3	0	3	Governor. State superintendent. One other state political officer.									
Pennsylvania	11	9	1	Superintendent (also a secretary).							9	Yes.	6
Rhode Island	9	7	2	Lieutenant governor. Governor.							7	(d)	6
South Carolina	9	7	2	Governor. State superintendent.							7	Yes.	4
South Dakota											8		
Tennessee	11	9	2	Governor. State superintendent.							9	Yes.	6
Texas	4	0	4	State superintendent. Governor and two other political officers.									
Utah	9	6	3	State superintendent. President of state university. President of agricultural college.							6	Yes.	6

TABLE XXI—Concluded.

State.	Total number members.	Number appointed or elected members.	*Ex officio* members.		Appointed or elected members.								
			Number.	What officers.	Number engaged in educational work.	Appointed by governor?	Term in years.	Number not engaged in educational work.	Appointed by governor?	Term in years.	Number unspecified as to whether in educational work.	Appointed by governor?	Term in years.
Vermont	3	3	0								3	Yes.	6
Virginia	8	5	3	State superintendent. Governor. Attorney-general. State senator. State board.	5	(e)							
Washington	7	3	4	State superintendent. President of university. President of Washington state college. President of state normal.		Yes.	2						
West Virginia	7	6	1	State superintendent.		Yes.							
Wisconsin (a).													
Wyoming	7	6	1	State superintendent.							6	(f)	6

(a) No state board of education. (b) Indefinite. (c) Three appointed by the governor, with a four-year term; eight elected by congressional districts, with an eight-year term.
(d) Elected by state legislature. (e) Four elected by the senate and two by the state board of education.
(f) Appointed by state superintendent and governor. * Confirmed by two-thirds of the senate.

States having no State Board of Education:

Maine.
Nebraska.
Ohio.
Illinois.
Wisconsin.

States whose members of the State Board of Education are all *ex officio:*

North Carolina.
Florida.
Texas.
Kentucky.
Missouri.
Colorado.
Nevada.
Oregon.

States whose members of the State Board of Education are appointed:

California.
Delaware.
Maryland.
Minnesota.
New Jersey.
Vermont.

States whose members of the State Board of Education are elected:

New York—Elected by legislature.
Louisiana—Three appointed by the governor; 8 elected from congressional districts.

States whose State Board of Education is composed of both appointed or elected and *ex officio* members:

New Hampshire.
Massachusetts.
Connecticut.
Rhode Island.
Pennsylvania.
Virginia.
South Carolina.
Georgia.
Alabama.
Tennessee.
Indiana.
Michigan.
North Dakota.
Iowa.
Kansas.
Arkansas.
Oklahoma.
Utah.
Idaho.
Montana.
New Mexico.
Arizona.
Wyoming.
Washington.

In states having appointed members the governor is the appointing officer except in the following ones:

Rhode Island—Elected by state legislature.
New York—Elected by state legislature.
Louisiana—Eight members elected by the people of the congressional districts; 3 appointed by the governor.
Michigan—Elected by popular vote.
Wyoming—Appointed by the state superintendent, with the approval of the governor.
Virginia—Four elected by the senate; 2 by the State Board of Education.

Average number of members..... 7.27
Medium number of members..... 7

Certain minor changes have been made within the departments of education of several of the states since 1920. These changes, however, indicate no general tendencies. The following tabulation exhibits those changes which have been made:

TABLE XXII.—Changes within the organization of the State Departments of Education since 1920.

	Total members.	Appointed members.	*Ex officio* members.	Term of office.
Vermont—				
1920	5	5	0	5
1928	3	3	0	6
Rhode Island—				
1920	8	6	2	
1928	9	7	2	6
Delaware—				
1920	5	5	0	5
1928	4	4	0	4
Pennsylvania—				
1920	7	6	1	
1928	11	9	1	
Alabama—				
1920	8	6	2	12
1928	12	10	2	6
Tennessee—				
1920	10			
1928	11	9	2	6
Louisiana—				
1920	6	5	1	5
1928	11	11	*	*
Texas—				
1920	3		3	
1928	4	0	4	

Doctor Schrammel's study revealed the trends in the size of the state boards as exhibited in this table:†

TABLE XXIII.—States having each number of members in the years given.

Number of members	In 1890	In 1900	In 1910	In 1915	In 1920	In 1925
Three	8	9	7	6	6	6
Four	2	2	3	2	2	2
Five	7	6	3	3	5	4
Six		2	3	3	5	4
Seven	3	4		9	9	9
Eight	2	1	3	7		6
Nine	1	2		3	3	3
Ten		1	..	..	1	1
Eleven	1	2		2	3	4
Twelve	..		1		1	1
Thirteen	..				1	1
Twenty	..	1		..	..	..
Twenty-three	1	1	..	..	..	..
a	1	..	..	..	..	..
Totals	29	31	32	37	42	41
Median	5	5	6.5	7	7	7
Mode	3	3	3	7	7	7

*Three for 4 years, 8 for 8 years.

†Schrammel, Henry E.: "The Organization of State Departments of Education," page 9. The Ohio State University Press, 1926; Columbus, Ohio.

a. Board composed of two other trustee boards.

Terms of office of board members in 1925. (*a*)*

Years of term.	Number states having each.
Two	4(*b*)
Three	1
Four	8
Five	5(*c*)
Six	10
Seven	2
Eight	2
Twelve	2
Indefinite	1
Total	35

TABLE XXIV.—Compensation of State Board Members in 1925.†

A. Expenses only: Arkansas, Arizona, Connecticut, Kansas, Maryland, Massachusetts, New Hampshire, New Jersey, New York, Pennsylvania, Virginia, Washington *a*, Wyoming.

B. Expenses and per diem payment:
- $4 per diem and expenses: South Carolina *b*, Utah *c*, Vermont.
- $5 per diem—New Mexico *d*, Tennessee *e*.
- $6 per diem—Oklahoma *f*.
- $10 per diem—Alabama *g*, Minnesota, Delaware *h*.
- $10 per diem and traveling expenses—Louisiana.
- $15 per diem—California *i*.

C. Honorarium or salary:
- $100 per annum each and necessary expenses—Idaho.
- $250 per annum each and expenses not exceeding $200 for four appointed members—Georgia.
- $1,000 per year and expenses for appointive members and advisory council—West Virginia.
- $3,000 per year each and necessary traveling expenses for appointed members—North Dakota.

(*a*) Not counting *ex officio* boards.
(*b*) In one state a minor number has two-year terms, and a major four-year terms. Both are counted on this table.
(*c*) In one state a minor number has four-year terms, and a major eight-year terms. Both are counted in this table.

*Schrammel, Henry E.: "The Organization of State Departments of Education," page 12. The Ohio State University Press, 1926; Columbus, Ohio.

a. Nonsalaried members receive $5 per day on committee work.
b. For not more than 20 days per year.
c. For nonsalaried members: expenses for all.
d. Also 10 cents per mile traveled, one way, in attending meetings.
e. Both for attending meetings and committee work.
f. Traveling and hotel expenses not exceeding $3 per day for appointive members, in addition to the regular per diem payment.
g. Not exceeding 25 days per year.
h. Not exceeding one day per month.
i. $10 per day and expenses while engaged on committee work under direction of board. Total not to exceed $2,500 per year.

†Schrammel, Henry E.: "The Organization of State Departments of Education," page 16. The Ohio State University Press, 1926; Columbus, Ohio.

TABLE XXV.—Total annual salary of staff of state departments of education for 1927.

Ranked on basis of expenditure for 1927 per child enrolled in public and elementary Schools for 1924.

State.	Total salaries.	Per child expenditure.	Rank.
Nevada	$32,000.00	$2.00	1
New York	1,215,190.00	.62	2
Vermont	35,000.00	.54	3
Wyoming	25,900.00	.50	4
Idaho	58,360.00	.49	5
Utah	38,010.00	.29	6
Rhode Island	30,000.00	.28	7
Maryland	70,200.00	.27	8
Arizona	18,000.00	.24	9
Connecticut	62,375.00	.21	10
Minnesota	114,450.00	.21	10
Maine	30,000.00	.20	11
Pennsylvania	336,300.00	.18	12
New Jersey	111,745.00	.16	13
North Carolina	134,027.26	.16	13
Alabama	92,318.00	.15	14
North Dakota	23,440.00	.13	15
Arkansas	68,900.00	.13	15
Oregon	24,500.00	.13	15
Virginia	67,430.00	.12	16
Florida	34,000.00	.12	16
Michigan	95,000.00	.11	17
Montana	14,000.00	.11	17
New Mexico	9,300.00	.10	18
Kentucky	55,000.00	.09	19
Texas	110,530.00	.09	19
Missouri	65,000.00	.08	20
Tennessee	51,180.00	.07	21
South Carolina	33,000.00	.07	21
Georgia	58,500.00	.07	21
Indiana	40,350.00	.06	22
Ohio	60,020.00	.05	23
Iowa	24,250.00	.05	23
Kansas	26,800.00	.05	23
Colorado	13,200.00	.05	23
Oklahoma	31,200.00	.04	24
Nebraska	15,840.00	.04	24
Median expenditure		.13	..
Kansas expenditure		.05	..

Information was not available for the states whose names do not appear in the tabulation.

TABLE XXVI.—Rank of states according to the number of pupils enrolled per staff member in the State Department of Education in 1925. *a* *

State.	Number of pupils.	Rank.	State.	Number of pupils.	Rank.
Nevada	1,200	1	Michigan	15,725	27
Delaware	1,398	2	Louisiana	16,264	28
Arizona	2,549	3	Alabama	16,932	29
Connecticut	2,956	4	Virginia	17,614	30
New Hampshire	3,370	5	New Jersey	17,962	31
Wyoming	3,691	6	Texas	19,771	32
New York	4,171	7	Ohio	20,005	33
Massachusetts	5,819	8	Indiana	20,403	34
Idaho	6,620	9	Kansas	20,754	35
Maine	6,690	10	California	21,506	36
New Mexico	7,357	11	Kentucky	21,520	37
Rhode Island	7,819	12	Florida	21,615	38
Vermont	7,929	13	Colorado	21,888	39
Montana	8,637	14	Mississippi	23,368	40
Utah	10,286	15	Iowa	23,627	41
Pennsylvania	10,682	16	South Carolina	25,227	42
Minnesota	10,838	17	Missouri	32,023	43
West Virginia	11,356	18	Arkansas	33,957	44
Nebraska	12,313	19	Tennessee	35,674	45
North Dakota	12,374	20	Illinois	37,885	46
Washington	13,122	21	Oklahoma	39,023	47
South Dakota	13,124	22	Georgia	56,221	48
North Carolina	13,223	23	Median	14,109	..
Maryland	13,907	24			
Wisconsin	14,312	25	Kansas	20,754	..
Oregon	14,951	26			

a. 1922 pupil data used.

*Schrammel, Henry E.: "The Organization of State Departments of Education," pages 60-61. The Ohio State University Press, 1926; Columbus, Ohio.

TABLE XXVII.—Rank of states according to amount expended for staff salaries per $1,000 spent for education in the state in 1920.*

State.	Rank.	Amount.	State.	Rank.	Amount.
Nevada	1	$18.68	Tennessee	27	$3.38
Delaware	2	15.74	Texas	28	3.35
Connecticut	3	14.33	Wisconsin	29	3.04
New Hampshire	4	10.40	South Dakota	30	2.79
South Carolina	5	10.04	West Virginia	31	2.74
Mississippi	6	9.62	Minnesota	32	2.53
Alabama	7	9.10	Washington	33	2.14
New York	8	7.75	Oregon	34	1.90
Vermont	9	6.02	California	35	1.84
Wyoming	10	5.98	New Jersey	36	1.69
Rhode Island	11	5.96	Montana	37	1.68
Louisiana	12	5.90	Nebraska	38	1.62
North Carolina	13	5.69	North Dakota	39	1.56
Maine	14	5.56	Missouri	40	1.55
Florida	15.5	5.51	Colorado	41	1.21
New Mexico	15.5	5.51	Michigan	42	1.20
Kentucky	17	5.35	Indiana	43	1.17
Maryland	18	5.08	Oklahoma	44	1.16
Arkansas	19	4.87	Illinois	45	1.12
Georgia	20	4.44	Kansas	46	1.04
Virginia	21	4.37	Iowa	47	1.00
Massachusetts	22	4.20	Ohio	48	.75
Idaho	23	4.06			
Utah	24	4.05	Median	..	3.95
Arizona	25	....	Kansas	..	1.04
Pennsylvania	26	3.46			

*Schrammel, Henry E.: "The Organization of State Departments of Education," page 82.

An efficiently staffed state department of education.

Doctor Schrammel gives the organization of the department of education of North Carolina a very high ranking. He comments on it thus: "This organization appears to function efficiently in a good number of desirable phases of educational service."

The organization of the department is as follows:

Division.	Position.
1. Office state superintendent	Superintendent.
	Stenographer.
2. Teacher training	Director (half time).
	Four supervisors.
	Two stenographers.
3. Finance and statistics	Director.
	Two assistant directors.
	One stenographer.
4. Certification	Director (half-time).
	Assistant director.
	Certificate clerk.
	Two stenographers.
	Two file clerks.
	Porter.
5. Negro education	Director.
	Assistant director.
	Two supervisors Rosenwald building.
	Supervisor teacher training and high schools.
	Supervisor elementary schools.
	Secretary.
	Two stenographers.
6. Publication	Director.
7. School organization and civics.....	Director.
	Supervisor county accounts.
	Supervisor visual education.
	Film inspector.
	Stenographer.
8. School planning	Director.
	Supervisor.
9. Rural supervision	Director rural white elementary schools.
10. High-school inspection	Director.
	Supervisor.
	Stenographer.
11. Vocation education	Director.
	Supervisor agriculture.
	Four assistant supervisors agriculture.
	Two supervisors home economics.
	Supervisor trades and industries.
	Three supervisors vocational rehabilitation.
	Secretary.
	Two stenographers.

In his "Conclusion on Adequacy of Staffs," Doctor Schrammel says:*

"States with a school population smaller than three hundred and fifty thousand should have about one staff member for every twenty-five hundred to five thousand pupils; those having a pupil population between three hundred and fifty thousand and six hundred thousand should have one for about eighty-five hundred pupils; and those having a school population in excess of six hundred thousand should have one staff member for every ten thousand to twelve

* Ibid, page 148.

thousand pupils. All the states could afford this size staff without robbing other phases of education, if sufficient effort financially is put forth for the general support of education. The relative amount the states are now paying for this purpose is far from excessive. For example, Minnesota, which was pointed out as having one of the better-equipped state departments of education, pays only about 20 cents per pupil for this purpose, and North Carolina, which also has an exceptionally well-equipped staff, pays only 19 cents per pupil. New York pays for its staff of about 525 persons, counting nearly one hundred unskilled workers attached to the department, only 45 cents per pupil. Massachusetts with a staff of 120 persons pays only 32 cents per pupil for its maintenance. Ohio pays 12 cents per pupil for its staff of 56 persons; Illinois, 8 cents and Georgia, 5.5 cents. Surely the expenditure for this purpose by the states which now have the most adequate staffs is not excessive."

THE OFFICE OF COUNTY SUPERINTENDENT OF PUBLIC INSTRUCTION.

Report by Prof. W. D. Ross, Emporia.

[Editorial Note.—The county superintendent of public instruction is the most important school officer in Kansas, when considered from the standpoint of his opportunity directly and aggressively to supervise and administer the rural schools of the state. Professor Ross in his report has well emphasized the need for and the value for supervision for the rural schools in Kansas. The salary schedule of county superintendents is offered to show just what the state is paying for the services rendered by the men and women holding this important office.]

It is both anomalous and deplorable that in Kansas the inexperienced and untrained teachers get the least supervision; indeed, practically none at all. City schools have their high-priced superintendents and their specially trained supervisors and principals who give close supervision to already experienced teachers in groups that rarely exceed twenty. In country schools such supervision as there is must be given by an overworked county superintendent, often himself without professional training, to teachers many of whom are beginners, in some cases two hundred or more in number and scattered over areas as large as some whole states. It need not be said that this does not represent equal educational opportunity or a square deal for country children.

Nor does it seem that it should be necessary to dwell upon the magnitude or point out the consequences of this discrimination. Both common sense and experience should convince us that they are great. But many people apparently have failed to realize the significance of the situation or have refused to be moved by it. And yet its results are not only a matter of common observation, but have been made the subject of scientific investigation in at least three widely scattered sections of the country, namely: Brown county, South Dakota, La Grange and Johnson counties, Indiana, and Oakland and Macomb counties, Michigan.

The conclusions in all cases have been inevitably the same. But since the last of the above-mentioned investigations was the most comprehensive and thoroughly scientific it may most properly be used to represent results everywhere.

Oakland and Macomb counties, Michigan, are typical counties representing rural-school conditions that are duplicated almost everywhere in the United States. What is true of them, therefore, with reference to supervision would be true elsewhere.

In September, 1924, before any study of the situation in the two counties was begun or even contemplated, Oakland county established a comprehensive system of supervision of her rural schools, while Macomb county had no provision for such supervision. Realizing at once the opportunity thus afforded for a scientific study of results, the rural education committee of the Michigan State Teachers' Association asked the coöperation of the school authorities in the two counties in making the necessary observations and investigations. This committee consisted of the directors of the departments of rural education in the Michigan State Normal Schools at Ypsilanti and Kalamazoo, the supervisor of rural education in the State Department of Public Instruction, and five county superintendents.

In order that the evaluation might be fair and the conclusions sound, it was of course necessary that all conditions save that of supervision alone be practically identical. To this end "sixty representative rural schools in Oakland county and an equal number in Macomb county were chosen."* These schools "were carefully matched in the qualifications of teachers—age, training, experience, tenure and salary. The schools were also matched in the number of pupils enrolled. These pupils were then matched in intelligence and ability in school subjects." This latter was accomplished by the use in all the schools of standard intelligence and achievement tests. Every school in one county that did not prove to be equivalent or nearly so in all the respects indicated to some school in the other county was eliminated. As a result of this elimination seventeen pairs of the original schools were dropped, and the final conclusions were based upon the results in thirty-five one-teacher schools and eight rooms of two-teacher schools in each county. The mathematical computation of the averages of the points in which the schools were matched shows a surprising similarity between each pair; indeed, almost identity. So the validity of the test is beyond question.

And what were the results? Just what any intelligent person would have expected. In fact the only surprising thing about them was that they were even "more so."

As a basis of comparison at the end of the year a normal standard based on standard tests in different subjects in a number of average schools was arrived at and used as 100 per cent. The results shown by similar tests in the schools involved in the investigation were then tabulated and compared with this standard and with each other.

The table of results follows:

Subject.	Supervised Oakland.	Unsupervised Macomb.
Reading	130	46
Addition	188	135
Subtraction	190	151
Multiplication	172	143
Division	154	100
Arithmetic reasoning	154	106
Correct answers	185	113
Language	180	24
Spelling	180	52
Average	170.8	97.0

* Statements of fact directly quoted in this presentation of the Michigan investigation are from Bulletin No. 7, Michigan Education Association, Lansing, Mich.

"This means that the pupils in the supervised schools of Oakland county in the nine phases of the subjects tested accomplished 170.8 per cent of a normal year of school work; while the pupils in the unsupervised schools of Macomb county accomplished 97 per cent of a normal year of school work; that is, the achievement of the supervised pupils was 76 per cent greater than the achievement of the unsupervised." But it means more than that. For it shows an overwhelmingly superior accomplishment on the part of the supervised schools in the vital key subject of reading; and even greater superiority in those subjects which so quickly reveal education or so surely betray the lack of it—language and spelling.

Finally, it also shows by the high figure above normal on the part of the supervised schools that the supervision in Oakland county must have been of a superior quality—wise in method and efficient in application. This being the case, it should be worthy of detailed study.

There were one hundred thirty-five schools in Oakland county. Three supervisors were employed. None of these had a degree, but all had special professional training for their work.

For supervisory jurisdiction, the county was divided into three districts of approximately forty-five schools each; each district in turn was divided into three smaller units of approximately fifteen schools each. Each supervisor then had three groups of schools of approximately fifteen in each group or zone.

Early in the school year, September 5 and 6, all teachers were invited to come to Pontiac, the county seat, for a conference on plans for the year. It was agreed that the special effort of the teachers and supervisors should be directed toward the improvement of teaching in the subjects of reading, arithmetic, language and spelling. Each supervisor met the teachers of her own district and set for each month of the school year the date for the professional meeting in each zone. Upon the adjournment of the meeting every teacher in the county knew in considerable detail exactly the program of the county school office for the year, and the plans by which that program was to be operated. She knew the date, place, and purpose of every teachers' meeting that was to be held; she knew—she was told at any rate and later knew—that the purpose of the supervisor's visit was to inform and inspire, not merely to inspect; she knew that her own professional standing would be recognized through the opportunity to participate actively in each of the meetings held in her zone.

This program was formulated and was in operation before the experiment was considered by the committee of the Michigan Education Association. The committee had no part in the supervisory program except to evaluate its effect.

At the first meeting in each zone the supervisor discussed the subject of teaching reading; its important place among the school subjects, its psychology and pedagogy. After she had made clear by description the best suggestions she knew for teaching reading, she further clarified her suggestions by teaching a lesson to a class of pupils. After the lesson the teachers discussed the technique which the supervisor used and returned to their own schools with a knowledge of procedure and with an inspired determination to teach their own pupils as well as possible in the one respect demonstrated.

During the fourth week following each zone meeting, the supervisor visited each school on a previously announced schedule to observe the work of the school in the teaching and learning of reading. After seeing the best work

which the teacher and pupils could do in this subject for an hour, the supervisor discussed with the children those points of merit which she had observed in their work and gave them further suggestions for improving their reading ability. She then told them of arithmetic, their next great world to conquer.

On Saturday of the week of visits in each zone the second zone meeting was held. At this meeting one of the teachers of the zone brought her pupils and demonstrated before her fellow teachers the success she had with the supervisor's suggestions of the month before. This lesson provided the occasion and stimulation for each teacher to report her own experience and to make her contribution to the meeting. After the discussion of reading and the teaching of the demonstration lesson, the supervisor presented the new work for the ensuing month in arithmetic. This was done by the same general procedure as was used in the case of reading; *i. e.,* the supervisor discussed the problems involved in teaching arithmetic, she taught a demonstration lesson illustrating the principles discussed, and conducted a critique on the lesson to insure that every one saw just what was demonstrated. During this month, then, the new ideas in reading were continued in the schools, and the subject of arithmetic was raised to a new plane of enthusiastic effort.

During the following months the subjects of language and spelling were presented in similar fashion and all of them given a second hour of emphasis during the last four meetings of the year. It should not be assumed that the work of the schools suffered in any respect because of the special emphasis placed upon one subject at a time, for the administration of an approved daily schedule of classes, for example, was, in the opinion of the county commissioner, better done as an incidental feature of the supervisor's visit than could possibly have been done by the county commissioner in his one annual visit—the requirement of the law.

Each month the supervisors devised and used informal mimeographed tests as one of the devices for stimulating both pupils and teachers to their greatest possible effort. The preparation of these tests and the instruction of the teachers in their use as a means of diagnosing learning difficulties through an analysis of errors made, and through stimulating pupils to correct these errors, is believed to be one of the important functions of the supervisor.

Maryland is demonstrating on a state-wide scale what Oakland county has proved.

Since the value of supervision is unquestioned in theory and has been repeatedly demonstrated in fact, Kansas should give her country boys and girls what is at once their great need and their just due by providing it for them. To the satisfactory accomplishment of this end the following legislation is necessary:

An increase in the academic and professional qualifications required for county superintendents.

A readjustment of the salaries of county superintendents so that professionally trained and competent officials may be secured.

Provision for an assistant superintendent who shall be professionally qualified for supervision for each fifty rural teachers or fraction thereof above the first fifty in each county.

Salary Schedule of County Superintendents, State of Kansas.

County.	Number teachers.	Salary.	Salary of clerk.
Allen	25	$1,476.00	$500
Anderson	146	1,571.52	500
Atchison	105	1,500.00	900
Barber	153	1,524.00	500
Barton	134	1,600.00	500
Bourbon	139	1,600.00	500
Brown	135	1,600.00	500
Butler	241	1,600.00	1,000
Chase	111	1,320.00	...
Chautauqua	160	1,600.00	600
Cherokee	183	1,600.00	500
Cheyenne	115	1,300.00	500
Clark	75	1,200.00	...
Clay	150	1,500.00	500
Cloud	175	1,600.00	600
Coffey	139	1,600.00	...
Comanche	90	1,400.00	...
Cowley	185	1,600.00	500
Crawford	312	2,000.00	1,000
Decatur	138	1,440.00	500
Dickinson	217	1,600.00	600
Doniphan	153	1,600.00	480
Douglas	123	1,560.00	500
Edwards	87	1,248.00	...
Elk	130	1,440.00	500
Ellis	126	1,600.00	...
Ellsworth	150	1,560.00	500
Finney	70	1,200.00	...
Ford	126	1,529.00	500
Franklin	140	1,600.00	500
Geary	54	1,200.00	...
Gove	93	1,100.00	...
Graham	135	1,648.00	500
Grant	30	1,460.00	...
Gray	84	1,299.30	...
Greeley	28	720.00	...
Greenwood	217	1,600.00	600
Hamilton	57	800.00	...
Harper	110	1,480.00	500
Harvey	120	1,448.00	480
Haskell	40	800.00	...
Hodgeman	67	1,200.00	...
Jackson	161	1,600.00	500
Jefferson	190	1,600.00	500
Jewell	242	1,600.00	600
Johnson	213	1,600.00	900
Kearny	43	800.00	...
Kingman	140	1,520.00	500
Kiowa	100	1,320.00	...
Labette	175	1,600.00	500
Lane	55	1,200.00	...
Leavenworth	137	2,000.00	600
Lincoln	138	1,549.56	500
Linn	164	1,600.00	*
Logan	67	1,200.00	...
Lyon	175	1,600.00	500
Marion	238	1,600.00	1,000

County.	Number teachers.	Salary.	Salary of clerk.
Marshall	242	$1,600.00	$720
McPherson	210	1,600.00	500
Meade	87	1,260.00	...
Miami	123	1,600.00	600
Mitchell	160	1,575.00	500
Montgomery	147	2,000.00	900
Morris	131	1,480.00	500
Morton	49	800.00	...
Nemaha	187	1,600.00	500
Neosho	185	1,600.00	600
Ness	129	1,460.00	500
Norton	169	1,600.00	400
Osage	187	1,600.00	500
Osborne	153	1,600.00	480
Ottawa	125	1,398.00	500
Pawnee	85	1,286.00	...
Phillips	185	1,600.00	500
Pottawatomie	227	1,600.00	600
Pratt	110	1,360.00	500
Rawlins	109	1,700.00	500
Reno	258	2,000.00	1,000
Republic	175	1,600.00	500
Rice	144	1,500.00	500
Riley	143	1,600.00	500
Rooks	162	1,600.00	500
Rush	109	1,500.00	500
Russell	167	1,600.00	...
Saline	140	1,500.00	...
Scott	63	1,200.00	...
Sedgwick	255	2,400.00	1,500
Seward	39	1,200.00	...
Shawnee	280	2,000.00	900
Sheridan	95	1,302.00	...
Sherman	77	1,302.00	...
Smith	198	1,600.00	500
Stafford	167	1,600.00	500
Stanton	27	328.00	...
Stevens	62	1,200.00	...
Sumner	261	1,600.00	1,000
Thomas	112	1,350.00	...
Trego	84	1,339.80	...
Wabaunsee	150	1,600.00	500
Wallace	51	800.00	...
Washington	225	1,600.00	600
Wichita	37	560.00	...
Wilson	150	1,600.00	500
Woodson	94	1,390.00	...
Wyandotte	229	2,500.00	...

*Two dollars per day, part time.

MISCELLANEOUS AND SPECIAL PROBLEMS.

Report by Prof. T. J. Smart, University of Kansas, Lawrence.

I.—LABETTE COUNTY.

I do not wish to defend everything that has happened in Labette county, yet the experiences in this county give us several important leads. The most important one, in my opinion, is that of outlining in a rough, unpolished way the type of high-school training which children of farmers and those in small towns probably need. Estimates have been made that 75 to 85 per cent of the legal voters resident in this community high-school district approve what has been done, and a lot is being accomplished. (The opposition, so far as I can ascertain, comes largely from the small towns and the second-class cities, which find an excessive tax burden in trying to keep up with the pace set by Altamont.)

In the second place, transportation has been proved feasible and economical over a large area. As you doubtless know, the transportation system was attacked by the opposition and carried through both district and supreme courts. The community high schools have no legal authority to transport pupils. However, if you will look up the decision rendered by the state supreme court in this case you will find that evidence was submitted, and apparently unquestioned by the judges, that the provision of transportation had actually saved the district money.

A visit to Altamont when the school is in session, and a careful survey of what it is trying to do and has actually accomplished, will show that in spite of many criticisms which can be urged successfully against it, it is quite effective in many respects. If this visit is followed by one to Oswego where in 1925-'26 the district had a school levy of almost 30 mills, and 15 of these 30 mills were being spent on the high school, one reason why such districts are opposed to Altamont becomes obvious. At present time vocational agriculture is being introduced into the Oswego school simply because the people feel that they must meet the competition of the community high school. The community high school has three men in this department, and with all the other advanced types of training is conducting the school program with a 4-mill levy.

Then if you would go to Mound Valley, six miles west of Altamont, you would get some idea of what a tremendous school cost lies ahead of the citizens there, providing they are ever to give their children the same advantages offered in the larger school. In so far as the high-school situation is concerned practically everything suggested in the proposed Brown county plan, with the exception of the junior high school, is either in or ready to put in operation in Labette county.

II.—IOLA.

Another interesting school project has been and is being developed around Iola. This is the ninth year that the Carlyle rural high school has transported its high-school pupils to Iola. The distance is only six miles, and transportation has been satisfactory and successful.

Gas City has been transporting its high-school students to Iola for the past

two years. When it closed its small high school several years ago there were only eleven pupils. The past year forty pupils were transported daily to the Iola schools. In the meantime Iola has introduced vocational agriculture and has organized a junior college. All of these advantages are offered to the boys and girls in these three districts by the advantages afforded them in the Iola schools.

I was impressed with several advantages that are so obvious in this situation. The reaction on the grade school in both Carlyle and Gas City is most remarkable. The grade schools have taken on a new urge of life. They are looking after the community entertainment and are providing some of the extra-curricular activities which are in many other places assumed by the high school. Also, the grade schools have more money for maintenance.

There are some other situations around Iola which may offer promises of extensions in the plan already started. In 1922-'23 Moran, which is 13 miles east, had an enrollment of 120 high-school students. There were only 85 high-school pupils in 1926-'27. The district is small and the old building is inadequate. There is a paved road from Moran to Iola. LaHarpe lies between Moran and Iola. In 1922-'23 it had a high school enrollment of 163. The enrollment was only 92 in 1926-'27. The school system is becoming expensive and the district carries a heavy tax. Geneva is a small town northwest of Iola which has a two-teacher high school enrolling twenty pupils. There is a gravel road from Iola to within one-half mile of Geneva. I talked with some of the people in the district. While they are not now ready to make the change, they are beginning to think about the advantages which Iola offers.

There is difficulty in this situation to trace what is happening. Allen county has a Barnes tax. It is entirely possible that pupils from areas which in the past have sent their high-school pupils to LaHarpe and Moran are now sending them to the better school in Iola. The improved road conditions make such a procedure possible. The Allen county development is not so large nor has there been such a conscious attempt made to meet the needs of children from the farm as has been made in Labette, but it has had the distinct advantage of having grown up without the turmoil and dissension that have been displayed in Labette county.

III.—PAOLA.

Another interesting project is developing around Paola. Hillsdale is a small town eight miles north. The road between Paola and Hillsdale is being brought up to federal grade and will likely soon be paved. Just a little way north of Hillsdale is Spring Hill, which has a rural high school whose district boundaries extend close to Hillsdale. Through a number of years a consolidation has grown up about Hillsdale. Four districts have joined and are maintaining a grade school with a one-teacher high school. The valuation is too low to attempt a four-year high-school course. Pupils graduating from the high school in Hillsdale invariably go to Paola. Transportation routes in the consolidated district about Hillsdale are now in operation. One bus would not only carry all the pupils in the Hillsdale high school to Paola, but also those from that district who are now attending high school in Paola. Last spring I was down and conferred with the county superintendent about this situation. She asked Mr. Lee, the banker in Hillsdale, to come down and

talk with us. He is not a member of the school board, but probably is the most influential citizen in the town. As our conference closed he said that he had been in doubt about whether or not the Hillsdale high school should be enlarged. At that time he was quite sure it should not be. Mr. Edgerton, high school inspector, has told me that on his visit to Hillsdale later they expressed a willingness to transport the high-school pupils to Paola, but the board was afraid to attempt such a project, as there is no law permitting such a provision.

IV.—HAMILTON.

In Topeka while at the state teachers meeting I was talking with Principal L. B. Neece, of the Hamilton Rural High-school district. This is a large district including 158 sections and with a valuation of almost $8,000,000. They have just erected an adequate high-school building which is being paid for rather rapidly so as to give the oil industry an opportunity to participate in paying for the building. Tonovay is a small rural high and consolidated school just eight miles south of Hamilton. This district has a very small high-school attendance. In the past transportation has been provided by horse-drawn vehicles. A motor bus has recently been provided. This one bus could easily convey all the high-school pupils to Hamilton where they might have a better high school.

Mr. Neece says that the man who now has charge of the high school in Tonovay could meet the requirements of the high-school teaching staff in Hamilton. The Hamilton salary schedule could include him at an increase in salary from what he is now getting. His wife is now teaching in the grades in Tonovay and is competent to accept the principalship of that grade school at an increase in salary. The district would save money by closing its high school, the principal of the high school would profit from the change, and his wife would not necessarily be removed from the grade school. Certainly the children in Tonovay would profit from such a change. The man who is now teaching in Tonovay could still reside in Tonovay and look after the community interests, as well as operate or supervise the transportation system from Tonovay to Hamilton.

An oil town by the name of Thrall, I believe, is developing west of Hamilton, but in the Hamilton rural high-school district. This community is incorporated as a city and has erected a two-room school building. A former county superintendent has charge of the school. It is likely that some sort of a move will be made later for high-school opportunities. Mr. Neece suggests that these two situations might easily enough be taken care of by the Hamilton school without increasing the high-school teaching force and certainly without crowding the building.

V.—PROBLEMS CONCERNED WITH REORGANIZATION.

The plan as proposed for the area in Brown county has in my opinion at least two obstacles to overcome, if not real difficulties to be met. The people in the rural areas and the small cities are now not willing to give up their local districts and join with the larger unit. It is possible some communities are willing to accept such a program, but the number is limited. In the second place legislatures (and frequently school people, too) prefer to adopt more fundamental laws which are state-wide in their application.

In Labette county progress has really been made within the community high-school district. The opposition has come from the local districts within the community district, which do not wish to lose their identity. They are not ready to amalgamate with Altamont. In Allen county no amalgamation has been effected. Yet two local districts have of their own initiative sought their high-school services from Iola. Very likely Gas City would have refused to accept such an adjustment at the time Carlyle made the step. Later it has done so of its own accord. In each case the cost of transportation has been placed on the district which is benefited by it. Iola is not concerned with such details. These are left to the local boards, which give them something constructive to do; the local districts cannot tear down the standards of the Iola system. Any time either Carlyle or Gas City becomes dissatisfied they are free to spend their money in procuring what they wish at home or elsewhere.

The situation in Moran is becoming desperate. The area of the district is only six square miles and the valuation less than one million dollars. The building is old and crowded. A loss of almost 80 per cent in the enrollment in four years is appreciable. The organization of a rural high-school district under such conditions would be most difficult. The Barnes tax opens up any high school in the county to all pupils in the county eligible to attend high school. With the large and growing high school in Iola it would certainly attract pupils from near Moran. Probably few people west of Moran would consent to come within a rural high-school district with Moran as the center. Certainly those northeast and south of Moran would hesitate to join unless the territory extended half way to Iola. The Barnes tax on the Moran district would be less than $1,350. Two busses would be ample for the transportation of the high-school pupils in the Moran district. At 25 cents per mile the cost would be $13 per day or $2,340 per year. The total cost of the high school services in Iola would be less than $3,600. In 1926-'27 Moran reported four high-school teachers, who were paid on the averages of $1,350 each, and a superintendent at a salary of $2,250. Moran spent $7,650 for instruction alone, or more than twice what the high-school training in Iola would have cost. If high-school services were secured from Iola, the building in Moran would be adequate for the grades.

Of course any such plan has problems which are not now solved. Some of these would likely lead to better schooling. For example, if Moran should send its high-school pupils to Iola, those common-school districts near Moran would be left to provide high schooling on their own resources. The present building in Moran would be more than ample for the grades. Some of these surrounding common-school districts might be pleased to have the high-school busses start at their schoolhouses and convey all (grade and high school) pupils to Moran. The grade pupils could be left there and the high-school pupils taken to Iola. The expenses would not be great and the grade school much better. Again, transporting pupils from Moran through La Harpe would break down the morale in the La Harpe district. With Gas on one side and Moran on the other transporting to Iola, La Harpe would be compelled to seek the same advantages. Iola could not stand such an increase in high school enrollment without facing a building program. The question of whether the area outside Iola was contributing an equitable share of the expenses incurred would arise. The Barnes tax would offer the

mechanism for the adjustment. It would make possible the application of the principles suggested in chapter XI of the Brown county study.

The situation in Hillsdale, north of Paola, is somewhat similar. If Hillsdale were to start transporting to Paola, several of the common-school districts could join in organizing transportation routes. Miami is a tuition county. This could be used probably as effectively as the Barnes tax in making an equitable adjustment. The community high-school tax comes in the same class. The three are quite near, if not entirely, county taxes. Why not create situations in which we can use them as they are instead of coming out in support of a county tax which is certain to irritate many people in the state? May there not be a danger in assembling too many reforms in our program? Some on their individual merits might pass. Yet if the opposition to the several proposals should solidify not against the individual measures, but in opposition to the entire legislative program as a whole, all would be lost.

The pertinent question arises from this discussion as to why, as a state worker, I have not taken the aggressive in extending such plans as have been started in Labette, Allen and Miami counties. Our present statutes encourage the organization of small units and hamper the development of the larger ones. We do not care to urge communities into action which we are quite convinced cannot be supported in the courts. If we had the statutes favorable to such a plan of action as is needed in the Hamilton program, I should enjoy working out the facts and putting them together. You see no extra expense would be incurred. Just rearranging the present expenditures. Tonovay has the transportation facilities and Hamilton has the better high school. These are tangible realities which the people can see objectively. I would not enter such a campaign with the feeling that the proposal was based on theory. Under the present laws one is at a decided disadvantage in proposing such a program when he must admit the statutes are against such action.

The data presented in this inclosure probably point out the method by which the present feeling for a local high school in each small city can be broken down. If the plan proposed for the area in Brown county has real merit, the larger district must come step by step. It cannot come by a single legislative fiat.

In the second place, I am not convinced but what we have more to gain by such a step-by-step policy of growth. I am now working on reorganization of the elementary school program in the same area in Brown county. Each of these districts must use the textbooks selected by the State School Book Commission. I have traced through the statutes and find that in 1876 a weak bill was passed by the legislature that made it possible for certain common-school districts to compel the use of the same textbook in that same school. In 1879 an amendment was made to this bill which strengthened and made more specific its application to a large number of school districts. In 1885 an act was passed requiring uniformity of textbooks throughout each county. An act was passed in 1897 demanding state uniformity and creating a School Textbook Commission. This commission was composed entirely, with the exception of the state superintendent, of lay members. In 1913 our present act was passed and the State Schoolbook Commission created. This commission, as you know, has at least three representatives from the teaching profession. From my point of view the present organization is far from

satisfactory. Possibly in one of the coming legislative sessions we shall take the next step in the evolution of this matter and provide for a more highly professionalized method of selecting our textbooks. Yet at no former time would it have been possible to have gone all the distance in any one legislature.

JUNIOR COLLEGES.

Report on Junior Colleges in Kansas, 1927-1928.

The following nine municipal or public junior colleges are now in operation and fully accredited by the University for the year 1927-1928: Arkansas City, Coffeyville, El Dorado, Fort Scott, Garden City, Independence, Iola, Kansas City and Parsons. El Dorado opened only last September with an enrollment of 129. The following five junior colleges supported by denominations and private funds are also on the approved list for 1927-'28; Central College, McPherson; Highland College, Highland; Paola College, Paola; Hesston College, Hesston; St. Mary's College, Leavenworth; and Mount St. Scholastica, Atchison. Hutchinson voted favorably on the proposition of establishing a junior college there April 14, 1928.

The following table shows record of attendance in the junior colleges of Kansas since 1923-'24:

1923-'24—Seven public junior colleges, 447; two private junior colleges, 103.
1924-'25—Seven public junior colleges, 705; three private junior colleges, 163.
1925-'26—Eight public junior colleges, 1,141; five private junior colleges, 276.
1926-'27—Eight public junior colleges, 1,196; six private junior colleges, 316.
1927-'28—Nine public junior colleges, 1,279; six private junior colleges, 328.

Of those enrolled in the public junior colleges this year, 907 were freshmen and 365 were sophomores, and 7 specials; and 235 were from outside districts. In the private junior colleges 174 were freshmen and 154 sophomores.

The regular enrollment in the public junior colleges was made up of 666 men and 606 women, while in the three coëducational private junior colleges, namely, Central, Hesston and Highland, there were 83 men and 109 women. In the remaining three girls' schools, there were 132 enrolled.

The enrollment in the public junior colleges was 164 less the second semester than the first. There were 179 fewer freshmen and 15 more sophomores. The decrease was made up of 125 men and 39 women. In the coëducational private junior colleges there was a decrease of 4 freshmen and 5 sophomores. In the three girls' schools there was a decrease of 2.

The number of graduates from the public junior colleges in June, 1927, was 219, of whom 79 entered four-year colleges, and 58 taught school during the term 1927-'28. The private junior colleges had 79 graduates, of whom 22 entered senior colleges.

The total number who expect to graduate from the public junior colleges in 1928 is 264.

Six of the public junior colleges reported separate budgets for these schools, the lowest of which was $10,000 and the highest $23,000. Kansas City and Coffeyville levied no special tax for the support of their junior colleges. In the other cities the special levy ranged from one mill in Arkansas City to two mills in Garden City. The tax valuation in Kansas City is $144,000,000. In the other eight cities it ranges from $5,445,000 in Garden City to $17,900,000 in Arkansas City.

The average operating cost per student, listed as follows by each school, was: $110, $74.95, $61.80, $110, $105, $120, $116.91, $120, $118.25.

Four schools charge no tuition for those who live outside the district, three schools charge $72 per year, one school charges $90 per year, and one school charges $108 per year.

The average salaries for teachers in the principal departments and the general averages are shown in the following table:

	English	*Mathematics*	*Modern Language*	*History*	*Physical Science*	*Biology*	*General Average*
1923-'24	$2,150	$2,000	$1,791	$1,856	$2,002	$1,990	$2,049
1924-'25	1,992	2,038	1,964	2,005	1,995	1,932	1,993
1925-'26	2,055	2,034	2,035	1,952	2,042	1,946	2,086
1926-'27	2,054	2,107	2,163	2,004	2,148	1,928	2,065
1927-'28	2,026	2,101	2,165	2,040	2,186	2,098	2,097

The subjects taught and the number of schools in which they are taught are as follows: English, 15; mathematics, 15; Latin, 5; French, 15; Spanish, 12; German, 5; history, 15; economics, 8; sociology, 7; political science, 6; chemistry, 15; physics, 5; zoölogy, 11; botany, 8; ethics, 11; psychology, 15; public speaking, 7; education, 13; philosophy, 3; comparative anatomy, 3; business, 2; Greek, 2; engineering 3.

The Time When 126 Public Junior Colleges Were Established in 24 States.

State.	Before 1910.	1910-1911.	1912-1913.	1914-1915.	1916-1917.	1918-1919.	1920-1921.	1922-1923.	1924-1925.	1926-1927.	Total.
1. Arizona							1				1
2. Arkansas		1					0	1	3	1	6
3. California		1	2	2	4	2	6	1	4	10	32
4. Colorado		0		0	0	0	0	0	1	0	1
5. Florida		0		0	0	0	0	0	0	1	1
6. Georgia		0		0	0	0	0	0	1	0	1
7. Idaho		0		0	0	0	0	0	0	1	1
8. Illinois	1†	1		0	0	0	0	0	2	1	5
9. Iowa		0		0	0	1	1	3	1	11	17
10. Kansas		0		0	0	1	0	5	1	1	8
11. Louisiana		0		0	0	0	0	0	1	1	2
12. Michigan		0		1	0	1	0	3	0	1	6
13. Minnesota		0		1	2		2	1	0	1	7
14. Mississippi		0		0	0		0	2	1	0	3
15. Missouri		0		2			1	0	0	3	6
16. Nebraska		0		0	0			0	1	0	1
17. New Mexico		0		0	1			0	0	0	1
18. North Dakota		1		0	0			0	1	0	2
19. Ohio				1	0			0	0	0	1
20. Oklahoma					0			1	1	4	6
21. Pennsylvania					0			0	0	1	1
22. Tennessee					0			0	0	1	1
23. Texas					2			2	2	9	15
24. Washington									1		1
Totals	1	4	2	7	9	5	11	19	21	47	126

† Joliet, 1901.

Note.—One-half of these 126 junior colleges have been organized since 1924. Ten have been started in California, eleven in Iowa, and nine in Texas since 1926. Only nineteen of the total (126) are found east of the Mississippi river.

Submitted by Frederick L. Whitney, Director, Department of Educational Research, Colorado State Teachers College, Greeley, Colo.

THE REPORT OF

The State School Code Commission of Kansas

RECOMMENDATIONS TO THE LEGISLATURE
OF 1929

VOLUME II
INCLUDING APPENDIX III

SEPTEMBER 29, 1928

PRINTED BY KANSAS STATE PRINTING PLANT
B. P. WALKER, STATE PRINTER
TOPEKA 1928
12-4868

TABLE OF CONTENTS.

VOLUME II.

PAGE

LETTER OF TRANSMITTAL 3

PREFACE 4

SUMMARY OF RECOMMENDATIONS 5

RECOMMENDATIONS CONCERNING 7

- School Organization 7
  - Schools 7
  - School Districts 7
  - Auxiliary Definitions 8
  - Plan of Districting 8
  - Powers of School Districts and School District Officers 8
- Certification of Teachers 8
  - County Certificates 8
  - State Certificates 8
- Office of State Superintendent of Public Instruction and County Superintendent of Public Instruction 10
  - State Superintendent 10
  - County Superintendent 11
- Financial Support of Schools 11
- Miscellaneous Recommendations 14
  - County Normal Institutes 14
  - Statutes Liberally Construed 14
  - School Holidays 14
  - Compulsory Education 14
  - Sectarian Doctrine 14
  - State School Book Commission 15

PROPOSED OUTLINE OF THE NEW SCHOOL CODE 15

APPENDIX III—TABLES SHOWING THE OPERATION OF THE PROPOSED FINANCING PLAN 17

LETTER OF TRANSMITTAL.

To His Excellency, the Governor of Kansas, and to the Senate and House of Representatives of the State of Kansas:

SIRS—You already have volume I of the Report of the State School Code Commission, which was printed in June, 1928. That report dealt with "Some Problems Confronting the School Code Commission." A natural sequence requires the following report. We therefore take pleasure in presenting to you volume II of the report of the State School Code Commission. The title of this volume, "Recommendations to the Legislature of 1929," describes the report. We respectfully submit these proposals for your consideration.

Very truly yours,

THE STATE SCHOOL CODE COMMISSION.

G. H. LAMB, *Chairman.*
CHAS. E. BEEKS.
W. E. BERG.
F. R. HAMMOND.
D. W. KNAPP.
W. M. RICHARDS.
C. E. RARICK, *Secretary.*

SEPTEMBER 29, 1928.

PREFACE.

The Commission has held numerous meetings and hearings during the past year. Each member has given diligent study to the problems involved. The Commission's policy from the beginning has been to follow the rule of unit action. The recommendations herein contained are, therefore, made with unanimous approval. The single motive has been the improvement of the common schools of Kansas.

Each recommendation is submitted with the thought of solving some problem, and often, too, an important and pressing one. The Commission believes that these recommendations are practical and necessary. We submit them with the hope that they will merit and receive favorable consideration and action by the legislature.

SUMMARY OF RECOMMENDATIONS.

The following summarizes the principal recommendations the Commission has to make:

First. It defines the common schools, designates the types of districts, and harmonizes the powers of these districts. Each common school of the state is placed into one of three types of school districts, viz.: the elementary school district, the complete school district, or the high-school district. The plan will not abolish any school district that now exists. It clarifies and harmonizes the procedure under which school districts operate. Each type of district will have uniform powers, and the boards of education in each type will be uniform as to the number of members, duties, tenure of service, and manner of election.

Second. The Commission is suggesting a revision of the law governing the certification of teachers. It has recommended only a minimum change, but a step, it is hoped, in the direction of modern tendencies toward the improvement of certificating laws. It provides for one type of county certificate, valid for one year and renewable for one year only. The policy now in operation with regard to standards for state certificates is continued, viz.: standards shall be determined by the State Teachers Colleges or by the State Board of Education, but provides that they shall be uniform. Certificates now in force shall not be invalidated.

Third. The Commission recommends that the qualifications for the office of state superintendent of public instruction and for the office of county superintendent of public instruction be raised. It recommends that the state superintendent be a college graduate, or have equivalent preparation, and that the county superintendent should have at least sixty semester hours of college work, or its equivalent. These requirements shall not apply to persons holding the office of county superintendent on July 15, 1929. The Commission recommends that the salary of the state superintendent be made $4,000 per year and that the salary of the county superintendent be determined by the number of teachers under his supervision, with a minimum salary of $1,200 and a maximum salary of $2,500.

Fourth. The most difficult task that the Commission has had is the problem of the financial support of schools. It recommends the establishment of a state and county equalization fund. According to this plan, there would be a uniform district levy of one and a half mills and the remaining amount necessary for the support of a minimum educational opportunity would be supplied from this state and county equalization fund. The equalization fund should be distributed in a way so that school districts may be benefited in proportion to their needs, and in a manner also to encourage the offering of better educational opportunities. Appendix III, included in this volume, illustrates how this plan would operate in every school district in the state.

Fifth. The Commission is making a number of miscellaneous recommendations on such subjects as: the School Book Commission, the truancy law,

county teachers' institute, school holidays, and a number of other subjects. These make only minor, but apparently necessary, changes.

Sixth. The Commission has also undertaken the task of rearranging the entire school code. It has endeavored to harmonize the old law with itself and, wherein changes in the law have been made, to fit these changes into the rewritten school code.

RECOMMENDATIONS.

SCHOOL ORGANIZATION.

The constitution of the state uses the term "common schools." The statutes have never specifically defined this term. The Commission has attempted to do this and to define and classify both "schools" and "school districts."

Schools.

The Commission is suggesting that a *common school* shall be defined as a school which offers, at public expense, instruction in any or all the first twelve grades. It provides further that this type of school may include instruction in kindergarten and also in grades 13 and 14.

It classifies the common schools into three general types, viz.: elementary, complete, and high school.

An elementary school is defined as a common school that offers instruction in any or all grades below the ninth. Provision is made by which the ninth grade may be offered, in which case grades 7, 8 and 9 may be designated as a junior high school.

A complete school is defined as a common school that offers instruction in all grades and may include kindergarten instruction and grades 13 and 14.

A high school is defined as a common school that offers instruction in grades 9, 10, 11 and 12, with provision that grades 7 and 8 may be offered, in which case grades 7, 8 and 9 may be designated as a junior high school.

Kindergarten instruction is defined as the instruction offered, in accordance to the course of study prescribed by the State Board of Education, in either one or two years' school work prior to the work of the first grade.

A junior high school is defined as a school that offers instruction in grades 7, 8 and 9, and wherein the course of study prescribed by the State Board of Education for junior high schools is followed.

School Districts.

A common-school district is defined as a contiguous territory, having metes and bounds established in accordance to law, for the purpose of maintaining a common school, or schools, therein.

In the same manner in which schools are classified, school districts are also classified, viz.: the elementary-school district, the complete-school district, and the high-school district. Each is defined as follows:

An elementary-school district is a common-school district in which an elementary school is maintained.

A complete-school district is a common-school district in which a complete school is maintained.

A high-school district is a common-school district in which only a high school is maintained.

Auxiliary Definitions.

The Commission has found it necessary to recommend, in this connection, the following definitions:

A school year is defined as the time that school is in session between September 1 of one calendar year and August 31 of the following calendar year.

The term *grade,* or *grades,* is defined as the means for designating the yearly progress of pupils through the common schools.

Plan of Districting.

The Commission is recommending that on and after July 1, 1929, all schools and all school districts, of whatever kind or character, shall become and thereafter be known under the names and classifications set forth in the foregoing.

The Commission desires not to disturb the present plan of school-district organization. It seeks, however, to classify existing schools and districts in a way that will avoid the confusion that now exists. We believe that the foregoing attains these ends.

The Powers of School Districts and School District Officers.

The Commission is recommending certain changes in the powers of school districts and school district officers but only those necessary to harmonize with the new plan of districting. However, these are few and relatively unimportant.

CERTIFICATION OF TEACHERS.

The Commission recommends that the statutes continue to provide for two general types of teachers' certificates, viz.: the county certificate and the state certificate.

County Certificates.

It recommends that the statutes be amended so that one type of county certificate, and only one, be issued. This certificate shall be designated as an elementary county certificate, valid in the elementary schools in the county in which issued, and may become valid in another county when indorsed by the county superintendent of such county, for a term of one year and renewable once for a period of one year. This certificate shall be issued in the same manner and by the same authority as county certificates are now issued.

State Certificates.

It recommends that the same situation, in general, that prevails now in relation to state certificates shall continue. The State Teachers Colleges and also the State Board of Education shall have the authority to issue teachers' certificates. The State Teachers Colleges and the State Board of Education shall have authority to determine and establish the standard of requirements for all types of state certificates provided for by statute and for any subdivisions of these types of certificates that these authorities may decide necessary to issue, but that all standards for each type of certificate shall be uniform.

It recommends that the statutes provide that the following standards be maintained in the issuance of certificates:

1. To persons of good moral character and who may give satisfactory evidence of the requisite scholarship, culture, professional attainments, and ability.
2. To persons who satisfy the standards set up by the State Teachers Colleges, or the standards set up by the State Board of Education: *Provided,* that uniform standards shall be made for all types of certificates authorized by statute, and that no standards shall be made that conflict with statutory provisions: *Provided further,* that the authority to issue subdivisions of any types of certificates, and to determine standards for the issuance of the same, shall rest in the State Teachers Colleges, or in the State Board of Education.
3. The types of certificates, together with their designation, term and validity, to be provided by statute, are recommended as follows:
   a. Kindergarten-Primary Teacher's Certificate, Second Grade—three-year nonrenewable; valid in kindergarten and grades 1 and 2 in all schools.
   b. Kindergarten-Primary Teacher's Certificate, First Grade—three-year renewable, renewable for life after the second renewal; valid in kindergarten and grades 1 and 2 in all schools.
   c. Elementary Teacher's Certificate, Second Grade—three-year nonrenewable; valid for teaching in all grades from 1 to 8, inclusive, in all schools.
   d. Elementary Teacher's Certificate, First Grade—three-year renewable, renewable for life after the second renewal; valid for teaching in all grades from 1 to 8, inclusive, in all schools.
   e. Elementary Supervisor's Certificate, Second Grade—three-year nonrenewable; valid for supervising in all grades from 1 to 8, inclusive, in all schools.
   f. Elementary Supervisor's Certificate, First Grade—three-year renewable, renewable for life after the second renewal; valid for supervising in all grades from 1 to 8, inclusive, in all schools.
   g. High-school Teacher's Certificate, Second Grade—three-year nonrenewable; valid for teaching the subjects enumerated on the face of the certificate in all grades from 7 to 12, inclusive, in all schools.
   h. High-school Teacher's Certificate, First Grade—three-year renewable, renewable for life after the second renewal; valid for teaching the subjects enumerated on the face of the certificates in all grades from 7 to 12, inclusive, in all schools.
   i. Supervisor's Certificate, Second Grade—three-year nonrenewable; valid for supervising in all grades in all schools.
   j. Supervisor's Certificate, First Grade—three-year renewable, renewable for life after the second renewal; valid for supervising in all grades in all schools.
   k. Junior High-school Certificate, Second Grade—three-year nonrenewable; valid for teaching in grades 7 to 9, inclusive, in all schools.
   l. Junior High-school Certificate, First Grade—three-year renewable, renewable for life after the second renewal; valid for teaching in grades 7 to 9, inclusive, in all schools.

m. High-school Teacher's Certificate, Advanced Grade—three-year renewable, renewable for life after the second renewal; valid for teaching the subjects enumerated on the face of the certificate in grades 9 to 14, inclusive, in all schools.

n. Administrator's Certificate—three-year renewable, renewable for life after the second renewal; valid only in complete-school districts employing a full-time administrator.

o. Vocational Certificate—three-year renewable, renewable for life after the second renewal; valid for teaching the subjects enumerated on the face of the certificate in grades 7 to 12, inclusive, in all schools.

It recommends that college credits from institutions, either within or without the state, may be accepted for the issuance of state certificates. This applies only to certificates issued by the State Board of Education. It recommends that the authority for defining semester hours and for determining accrediting relationships with institutions of higher learning and in all high schools shall be vested, as now, in the State Board of Education.

Requirements for the renewal of all certificates shall be determined by the State Teachers Colleges and by the State Board of Education. Under such requirements, the renewal of certificates shall be made by the board issuing the same.

The authority to revoke a certificate shall rest in the board issuing the same.

It recommends that all state certificates of every kind and character shall be registered in the office of the state superintendent of public instruction at least once every three years, and that a fee of one dollar be charged for such registration.

It recommends that no change shall be made that will invalidate certificates now in force for the term, nor for the schools, for which the same is issued. Certificates now in force, having renewal privileges, when renewed shall be exchangeable for certificates of new type and similar privileges.

OFFICE OF THE STATE SUPERINTENDENT OF PUBLIC INSTRUCTION AND COUNTY SUPERINTENDENT OF PUBLIC INSTRUCTION.

State Superintendent.

The Commission recommends that a person to be eligible to the office of state superintendent of public instruction shall be a graduate of an accredited college or university, shall hold a supervisor's certificate, and shall have had at least seven years' experience in teaching or supervising in the common schools of Kansas. That the state superintendent shall receive for his services an annual salary of $4,000. That the state superintendent shall appoint an assistant state superintendent, who shall have the same qualifications of the state superintendent, and who shall receive an annual salary of $3,000. That the state superintendent shall appoint the following assistants in his office: A statistician, who shall receive an annual salary of $2,000; a chief clerk, who shall receive an annual salary of $1,800; a statistical clerk, who shall receive an annual salary of $1,500; and two stenographers, each of whom shall receive not to exceed $1,200 annually. That the state superintendent of public in-

struction may appoint assistants, not exceeding four in number, who shall serve as supervisors of the common schools of the state, and shall perform such other duties as shall be required by the state superintendent, and whose salaries shall be fixed by the State Board of Education in an amount not exceeding $3,000 yearly.

It recommends that the State Board of Education shall continue in the form that it now is.

County Superintendent.

The Commission recommends that a person to be eligible to the office of county superintendent shall be the holder of an elementary supervisor's certificate and shall have not less than sixty semester hours of college credit acquired in a college accredited by the State Board of Education, and he shall have taught at least five years in the common schools of Kansas; provided, these requirements shall not apply to any person who is holding the office of county superintendent on July 15, 1929.

It recommends that the salaries of county superintendents be paid, as now, out of the county treasury in equal monthly installments and in accordance with the following schedule:

In counties in which the county superintendent shall have under his supervision, in accordance to statute, thirty teachers or less, his salary shall be $1,200 per year. In counties in which the county superintendent shall have under his supervision, in accordance to statute, more than thirty teachers, his salary shall be $1,200 per year, and in addition thereto $25 per teacher per year above thirty teachers until the maximum of $2,500 is reached, which amount shall not be exceeded. In addition to the salary herein provided, the county superintendent shall be allowed for expenses in traveling ten cents per mile for the mileage actually traveled in the work of supervising and administering the schools under his supervision and administration. The county superintendent having under his supervision twenty or more teachers shall be allowed a monthly allowance for clerk hire, which shall be at the rate of one dollar per teacher per month up to a maximum of $100 per month, which maximum shall not be exceeded.

It recommends that whenever the county superintendent shall deem necessary and the board of county commissioners shall approve, that the county superintendent may employ a supervisor, or supervisors, to assist him in supervising the elementary schools of his county, but only when the proposition of said employment has been submitted to the voters of the county at a general election and has been favorably decided by them.

FINANCIAL SUPPORT OF SCHOOLS.

In a changing and advancing civilization education increases in cost. This increase results in two things: first, a wide variation in the ability of local communities to support education; and second, the setting up of different standards in education for children in one community as compared to those living in another community. Both of these conditions exist in Kansas at this time.

The financial problem of Kansas schools is probably the most difficult task that the Commission has had. In seeking the solution the Commission has called to its assistance schoolmen within and without the state. After careful consideration two principles have been accepted as fundamental in any effort satisfactorily to solve this problem. These principles are:

First: The state has the right and the duty to demand a certain minimum educational opportunity for every child, regardless of where the child resides, and whether he be bright or dull, able-bodied or crippled.

Second: The state also has the right and the duty to encourage local communities to go beyond the minimum requirements in offering educational opportunities to their children.

The first of these principles obligates the state financially to assist in supporting a minimum school opportunity for every child, when such assistance is needed. Put into practical operation, it requires that the state define what a minimum school opportunity is and also discover what it costs. Further, the state must so arrange that the burden of supporting this minimum opportunity shall be distributed among the people of the entire state in accordance to their ability to pay taxes.

The second principle is fully as important as the first, but probably a little more difficult to apply in a practical and satisfactory manner. In what way and how far the state shall go in encouraging local communities to go beyond the minimum requirements in offering educational opportunities is a big problem. Possibly its solution lies in the "trial and error" method, and we may have to try more than once before we have arrived at a satisfactory solution.

Through a process which it is not necessary here to discuss, the Commission has learned how much the people of Kansas, when unhampered through the lack of funds and not overly encouraged by having too much money, are willing to spend for education. This amount, of course, varies in different types of schools. Taking the one-teacher school as a unit, we find that the amount is about $900 a year. On this basis, the cost of the minimum school program for all Kansas communities has been computed. It must be understood that all school costs are figured in terms of this same unit. Expressed in these terms, there are more than 21,000 elementary school units in the state. Reduced to dollars, this $900-minimum program will require the expenditure of slightly more than $19,000,000 for the entire state. The financial plan will provide this amount for the support of the minimum program for each district. The plan, in brief, follows and involves the establishment of a state-wide fund to be known as a state and county equalization fund.

If each district and each county in the state would levy 1½ mills there would be available a total fund of about $11,500,000. To make up the balance for supporting the minimum program, it would require that the state raise about $8,000,000. To distribute this equalization fund in a proper way, each school district should participate in the proportion that would be required to make up the deficiency between the amount that 1½ mills levied in the school district would raise, and the amount required to maintain the minimum school offering.

To explain how the plan would work, let us use a few illustrations. Let us assume that the school districts used in these illustrations are all in the same county and that this county has a valuation of $30,000,000, and a total

minimum school program costing $135,000. Taxed at the rate of 1½ mills, all the school districts of the county would raise together a total of $45,000. A county-wide tax of 1½ mills would raise $45,000. This latter amount would be the county's share of the equalization fund. This would leave $45,000 to be supplied by the state in order that the $135,000, the cost of the minimum school program in that county, would be available without further effort on the part of districts or county.

For our first illustration let us take a one-teacher school district, having a valuation of $120,000. This district would receive from the state and county equalization fund, $720. The amount of the district tax in this district is $180. Subtracting this sum from $900, we have $720, the amount this district would receive from the state and county equalization fund.

Let us assume another one-teacher district and figure how it might fare under this plan. This time let us take a district whose valuation is $400,000. This district would receive $600 from the 1½ mills district levy. There would remain to be paid from the state and county equalization fund the difference between $900 and $600, or $300.

Now let us take a third illustration, this time a one-teacher school district with a low valuation. Let us assume that this district has a valuation of $60,000. The 1½ mills district levy would raise $90. Subtracting $90 from $900, the cost of the minimum program, we find that this district would receive from the state and county equalization fund $810.

In a similar way we may figure what any other one-teacher district would receive.

Let us now apply the plan to a complete school district. Let us suppose that the district has 12 elementary teaching units and 12 high-school teaching units, and a district valuation of $3,600,000. In the first place, we must know what the minimum school opportunity in this district, as recognized by the state, will cost. In our former illustrations this was no problem, for in each of the cases above only one-teacher school districts were considered. It was shown that the minimum cost recognized by the state for each of these districts was $900. In the complete school district it is somewhat different. In this case we have 12 elementary teaching units and 12 high-school teaching units. The elementary units may be figured on the basis of $900 each but the high-school units cannot be figured on that basis, as their cost is greater. We have found from our study of conditions in Kansas that where an elementary school unit costs $900, a high-school unit will cost $1,200. The 12 elementary school units at $900 each will cost $10,800. Twelve high-school units $1,200 each will cost $14,400. The total cost of the minimum program in this district, as recognized by the state, is therefore, $25,200. Now our problem is to find out what part the state and county equalization fund will bear of this amount. The 1½ mills district tax would raise $5,400. Subtracting $5,400 from $25,200, we have $19,800. Therefore the state and county equalization fund would pay to this district $19,800.

For our final illustration, let us apply the plan to a high-school district. It should be understood that the term "high-school district" as used in this illustration, refers to a high-school district as defined by the Commission in this report. Let us assume that this district has 6 high-school teaching units. Each of these units represents a minimum cost of $1,200. The cost of 6 units would

be $7,200. This high-school district would receive the total amount, $7,200, from the state and county equalization fund. No district levy is made in the high-school district for the support of the minimum program because the territory of this district has already been taxed for that purpose in some elementary district.

In all the foregoing the plan does not contemplate that a school district's levy shall be limited to 1½ mills. It might be that some of these districts would desire to support an educational program costing more than the minimum as guaranteed by the state and county. The right of any district to support a more expensive school program will not be denied. The plan contemplates that the state and county equalization fund will assist districts in offering a minimum program.

In practical operation the whole financial plan is designed particularly to aid weak school districts, and, in general, does not take away from wealthier districts in doing this.

From the above illustrations, also, it is evident that the financial plan points to the solution of several problems that are serious in our present school procedure. Among these are the high-school tuition problem and the overlapping of school taxing units. By "stepping up," or increasing the recognized cost of the minimum program above the $900, the amount recommended as a starting point to increasingly larger amounts, the situation may be reached wherein these problems will practically disappear. Certainly their solution is desirable.

A bill covering in full the details of this plan has been prepared by the Commission and will be available for distribution upon application by anyone interested, by addressing the secretary of the Commission, at Hays, or the state superintendent of public instruction, at Topeka.

MISCELLANEOUS RECOMMENDATIONS.

The Commission has covered a number of subjects in the minor recommendations which it is making. The following are included:

It recommends that county normal institutes shall be held for a term of five days and that the state superintendent of public instruction shall prepare a course of study for their use, which shall be followed.

The Commission recommends that the new school code shall establish the law of the state respecting the subjects to which it relates, and its provisions and all proceedings under it shall be liberally construed.

The Commission has undertaken to designate the holidays which the schools of the state may have, leaving power in the hands of boards of education to declare holidays. In the holidays provided by law the salaries of all regular employees shall be paid unless contracts provide otherwise.

The principal change recommended in the compulsory-education law is that the word "truant officer" be changed to "attendance officer," and that this officer be allowed necessary and actual traveling expenses and five dollars per day for each day of service.

The Commission recommends that no sectarian doctrine shall be taught or

inculcated in any of the common schools of the state, but this shall not be construed to prohibit the reading of the Holy Scriptures.

The principal change recommended in the School Book Commission is that the three appointive members shall be actively engaged in the work of the schools of Kansas.

NEW SCHOOL CODE.

The Commission has undertaken a complete rearrangement of the school code. The following general outline is followed in doing this:

Outline of School Code, September, 1928.

(Designed for the purpose of paralleling the *present* school code with the *proposed* school code.)

SECTION ONE: *Fundamental Provisions.*
SECTION TWO: *State Participation in Education.*
SECTION THREE: *County Participation in Education.*
SECTION FOUR: *Joint State and County Participation in Education.*
SECTION FIVE: *District Participation in Education.*
SECTION SIX: *Miscellaneous Provisions.*

SECTION ONE: *Fundamental Provisions.*

1. Chapter 1.—Acceptance of Grant.
2. Chapter 2.—Constitutional Provisions.
3. Chapter 3.—School Code Commission.

SECTION TWO: *State Participation in Education.*

1. Chapter 1.—Auditing Accounts.
2. Chapter 2.—Bonds.
3. Chapter 3.—Business Colleges.
4. Chapter 4.—Certification of Teachers.
5. Chapter 5.—Child Labor.
6. Chapter 6.—Compulsory Education.
7. Chapter 7.—Extension Work (Coöperation with Federal Government).
8. Chapter 8.—Fines and Penalties.
9. Chapter 9.—Fire Protection and Safety.
10. Chapter 10.—High-school Fraternities.
11. Chapter 11.—High-school Extension (Junior Colleges).
12. Chapter 12.—Junior High Schools.
13. Chapter 13.—Equalization of Tuition.
14. Chapter 14.—State Teachers Colleges.
15. Chapter 15.—Industrial and Vocational Education.
16. Chapter 16.—Language and Citizenship.
17. Chapter 17.—Levies, Limitations of.
18. Chapter 18.—Libraries.
19. Chapter 19.—Normal Training.
20. Chapter 20.—Patriotism.
21. Chapter 21.—The School-fund Commission.
22. Chapter 22.—School Land.

23. Chapter 23.—State Annual School Fund.
24. Chapter 24.—State Department of Education.
25. Chapter 25.—The School Book Commission.
26. Chapter 26.—Tobacco and Cigarettes.
27. Chapter 27.—Warrants and Bonds.
28. Chapter 28.—Malicious Destruction of Property.

SECTION THREE: *County Participation in Education.*

1. Chapter 1.—The County School Fund.
2. Chapter 2.—The County Superintendent.
3. Chapter 3.—County Systems of High-school Tuition.
4. Chapter 4.—County Superintendent Agent State Industrial School.
5. Chapter 5.—County Normal Institutes.

SECTION FOUR: *Joint State and County Participation in Education.*

1. Chapter 1.—The Juvenile Court.
2. Chapter 2.—The Schools and Public Health.
3. Chapter 3.—State and County Support of Education.

SECTION FIVE: *District Participation in Education.*

(All matters relative to cities and districts.)

1. Chapter 1.—School Districts Defined.
2. Chapter 2.—Provisions common to all districts.
3. Chapter 3.—Complete School Districts Containing a City of the First or the Second Class.
4. Chapter 4.—Complete School Districts Containing a City of the Third Class.
5. Chapter 5.—Complete School Districts Not Containing a City.
6. Chapter 6.—Elementary School Districts.
7. Chapter 7.—High-school Districts (Rural and Community).
8. Chapter 8.—Consolidation of School Districts.
9. Chapter 9.—Disorganization of School Districts.
10. Chapter 10.—Transportation of School Children.
11. Chapter 11.—Provisions Relating to Elementary Schools.

SECTION SIX: *Miscellaneous Provisions.*

1. Chapter 1.—Holidays and Memorial Days.
2. Chapter 2.—Retirement Funds.

APPENDIX III.

TABLES SHOWING THE OPERATION OF THE PROPOSED FINANCING PLAN.

Prepared under the direction of

DR. PAUL R. MORT,
Teachers College, Columbia University,
New York City.

(17)

TABLE A.

PRESENT STATE AID AND STATE AND COUNTY AID UNDER PROPOSED LEGISLATION, DISTRICTS WITH TWO OR MORE TEACHERS.

Districts.	Teaching units based on average daily attendance, 1926-1927.		Total value of tangible property in thousands, 1927.	Total aid received in 1926-1927.	Total state and county aid under proposed plan based on 1927 assessment of tangible property and average daily attendance for 1926-1927.		
	Elementary.	High school.			*First step.* $900 Elem. $1,200 H. S.	*Second step.* $1,050 Elem. $1,400 H. S.	*Third step.* $1,200 Elem. $1,600 H. S.
Allen county:							
Iola	44.56	24.16	$7,258	$3,098	$54,908	$64,294	$74,340
Humboldt	15.55	11.00	6,592	886	16,415	18,968	22,182
La Harpe	7.48	6.44	915	350	12,740	14,877	17,104
Geneva	1.31	1.88	391	57	2,794	3,250	3,745
Oakland	1.37	.....	421	28	573	653	774
Petrolia	1.83	.....	606	40	698	791	944
Mildred	5.03	3.11	1,040	135	6,567	7,632	8,801
Gas	4.34	.....	522	132	2,991	3,485	4,032
Savonburg	2.60	3.89	490	81	6,195	7,217	8,287
Moran	3.48	4.44	913	177	6,913	8,050	9,277
Elsmore	2.12	3.89	491	62	5,780	6,730	7,728
Carlyle	1.43	.....	341	39	736	849	995
Anderson county:							
Garnett	14.48	11.68	2,746	763	22,163	25,846	29,805
Westphalia R. H. S.	.....	4.89	2,131	.....	5,868	6,846	7,824
Kincaid R. H. S.	.....	5.11	2,429	.....	6,129	7,150	8,172
Welda R. H. S.	.....	3.39	3,280	.....	4,068	4,746	5,424
Lone Elm R. H. S.	.....	3.78	1,223	.....	4,536	5,292	6,048
Scipio	4.1	.....	579	133	2,751	3,203	3,713
Greeley	2.76	4.17	890	112	6,041	7,022	8,092
Harris	1.89	.....	388	123	996	1,163	1,369
Mont Ida	1.77	.....	400	50	943	1,088	1,274
Bush City	1.60	.....	305	37	945	1,094	1,273
Westphalia	2.12	.....	646	134	805	929	1,118
Colony	4.41	8.00	1,199	235	13,157	13,441	15,463
Lone Elm	2.24	.....	332	65	1,453	1,689	1,959
Welda	2.60	.....	887	83	927	1,050	1,263
Kincaid	3.04	.....	602	97	1,736	2,011	2,347

Atchison county:							
Effingham Com. H. S.	.....	10.36	.....	1,151	11,278	13,349	15,421
Atchison	48.48	23.08	16,472	633	45,984	52,929	61,523
Potter R. H. S.	.....	3.32	1,030	.....	3,996	4,662	5,328
Lancaster	1.83	.....	620	63	654	742	893
Farmington	2.12	1.38	428	60	2,862	3,328	3,836
Arrington	1.71	.....	355	52	955	1,104	1,290
Effingham	4.79	.....	1,084	139	2,546	2,939	3,441
Muscotah	3.84	4.28	809	152	7,230	8,419	9,690
Huron	2.44	.62	771	75	1,712	1,970	2,307
Potter Con	3.16	.....	530	92	1,957	2,272	2,640
Barber county:							
Lake City R. H. S.	.....	3.06	1,810	.....	3,672	4,284	4,896
Sun City R. H. S.	.....	1.88	1,299	.....	2,259	2,636	3,012
Sharon R. H. S.	.....	5.33	1,836	.....	6,399	7,466	8,532
Medicine Lodge	8.66	8.32	1,687	1,488	13,757	16,212	18,838
Lake City	3.80	.....	635	116	2,352	2,731	3,174
Kiowa	9.83	9.23	2,141	1,062	15,653	18,331	21,224
Sharon	2.80	.....	672	237	1,275	1,493	1,779
Hazelton	3.56	5.38	965	108	8,102	9,421	10,838
Isabel Con	5.21	3.83	1,504	230	6,802	7,899	9,146
Sun City	4.69	.....	619	123	3,170	3,687	4,267
Hartner	5.97	4.17	679	808	8,551	10,076	11,670
Barton county:							
Great Bend	25.59	18.44	7,056	1,634	32,944	38,354	44,470
Hoisington	19.78	11.91	3,433	984	25,961	30,280	34,942
Pawnee Rock R. H. S.	.....	5.22	1,966	.....	6,264	7,308	8,352
Ellinwood	5.14	7.00	2,147	319	9,484	11,009	12,751
Galatia	2.24	.....	600	73	1,043	1,199	1,415
Heizer	1.89	.....	388	60	1,059	1,226	1,432
Claflin	4.72	6.94	1,288	212	10,429	12,138	13,976
90—Hoisington	1.89	.....	287	62	1,059	1,405	1,632
Pawnee Rock	4.72	.....	800	168	2,880	3,348	3,896
Albert	2.08	.....	430	37	1,190	1,373	1,599
Beaver	.97	.....	742	72	.....	.....	.....
Bourbon county:							
Fort Scott	42.44	31.95	9,799	3,537	58,292	68,106	78,901
Mapleton	3.48	.....	450	89	2,368	2,755	3,187
Pawnee Station	1.60	.....	427	65	735	846	1,001
Fulton	3.44	5.44	428	138	8,841	10,316	11,834
Xenia	1.66	.....	159	57	1,199	1,400	1,617
Redfield	3.00	.....	493	130	1,831	2,133	2,484
Uniontown	3.00	3.89	429	113	6,615	7,714	8,857
Bronson	4.34	7.32	722	158	11,449	13,347	15,318
Garland	2.16	.....	289	64	1,447	1,684	1,950
Hiattville	2.08	.....	269	48	1,421	1,652	1,910
Hammond	1.31	.....	373	25	595	679	801
Devon	1.71	.....	194	53	1,195	1,393	1,611

TABLE A—CONTINUED.

DISTRICTS.	Teaching units based on average daily attendance, 1926-1927.		Total value of tangible property in thousands, 1927.	Total aid received in 1926-1927.	Total state and county aid under proposed plan based on 1927 assessment of tangible property and average daily attendance for 1926-1927.		
	Elementary.	High school.			*First step.* $900 Elem. $1,200 H. S.	*Second step.* $1,050 Elem. $1,400 H. S.	*Third step.* $1,200 Elem. $1,600 H. S.
Brown county:							
Hiawatha	18.67	13.32	$4,692	$906	$24,843	$28,899	$33,426
Horton	20.85	12.55	3,822	1,249	26,840	31,330	36,203
Powhatton R. H. S.	.....	5.06	2,086	.....	6,075	7,088	8,100
Robinson R. H. S.	.....	5.89	3,216	.....	7,065	8,243	9,420
Reserve R. H. S.	.....	3.50	2,178	.....	4,203	4,904	5,604
Fairview R. H. S.	.....	5.50	2,708	726	5,871	6,971	8,070
Hamlin R. H. S.	.....	4.17	2,630	.....	5,004	5,838	6,672
Willis R. H. S.	.....	3.83	2,227	.....	4,599	5,366	6,132
Everest R. H. S.	.....	4.72	3,883	.....	5,661	6,605	7,548
Padonia	1.89	.....	506	55	887	1,019	1,201
Fairview	4.21	.....	954	130	2,228	2,573	3,014
Robinson	4.66	.....	933	163	2,632	3,051	3,563
Morrill	5.24	5.78	1,365	221	9,387	10,919	12,589
Everest	3.20	.....	1,138	115	1,058	1,197	1,449
District 44	1.37	.....	349	38	672	772	908
Hamlin	2.64	.....	728	84	1,200	1,378	1,628
Baker	1.26	.....	600	40	194	203	272
Reserve	2.52	.....	510	79	1,424	1,649	1,925
Willis	2.68	.....	610	114	1,383	1,602	1,882
Powhatton	3.64	.....	676	121	2,138	2,481	2,895
Butler county:							
Augusta	25.07	14.92	5,351	2,375	30,063	35,201	40,875
El Dorado	62.07	27.00	12,266	2,425	67,439	78,469	90,727
Leon R. H. S.	.....	6.61	2,253	.....	7,929	9,251	10,572
Cassoday R. H. S.	.....	3.06	3,119	.....	3,672	4,284	4,896
Latham R. H. S.	.....	4.56	1,865	.....	5,472	6,384	7,296
El Dorado R. E. S.	1.14	.....	2,272	39	.....	.....	.....
Towanda	5.14	4.00	961	130	7,852	9,133	10,512
8—El Dorado	2.44	.....	982	61	662	733	903
15—Towanda	.86	.....	341	19	244	270	331
17—Augusta	4.52	.....	929	131	2,544	2,943	3,435
20—Douglas	7.83	7.36	1,821	277	12,868	14,967	17,249
White Water	1.71	.....	481	49	769	880	1,041

Rosalia	4.14	3.44	1,277	128	5,814	6,739	7,794
Oil Hill and Frazier	14.07	.....	4,539	439	5,416	6,164	7,367
Midian	8.55	4.94	1,672	235	10,883	12,652	14,589
38—El Dorado	1.77	.....	2,659	49	.....	.....	.....
Latham	4.45	.....	1,245	160	1,978	2,271	2,690
Benton	3.80	4.50	1,329	159	6,668	7,739	8,943
Leon	6.76	.....	1,252	270	3,936	4,574	5,338
Elbing	3.40	.....	1,415	103	835	920	1,147
87—Leon	3.28	.....	846	86	1,597	1,835	2,158
Jt. 92—Cassoday	1.14	.....	1,069	32	.....	.....	.....
Jt. 95—Whitewater	5.10	7.18	1,514	294	10,637	12,384	14,282
Potwin	4.83	3.61	1,317	177	6,524	7,574	8,757
Jt. 100—Douglass	2.68	.....	872	64	1,040	1,180	1,408
Burns	.91	.....	410	41	163	176	231
Rose Hill	5.03	4.83	1,362	166	8,114	9,425	10,874
Haverhill	2.88	.....	872	112	1,172	1,342	1,600
115—Douglass	1.37	.....	444	45	522	594	711
118—Augusta	.86	.....	219	38	408	471	556
120—Augusta	2.36	.....	813	78	827	937	1,128
Andover	3.32	3.78	1,151	135	5,663	6,571	7,595
Reece	1.00	.....	872	15	.....	.....	.....
128—Cassoday	2.76	.....	1,463	75	215	190	311
Keighley	3.04	.....	655	92	1,662	1,921	2,246
137—Benton	1.37	.....	892	56	.....	.....	.....
Beaumont	2.08	.....	372	61	1,253	1,453	1,691
148—El Dorado	3.88	.....	1,603	117	971	1,068	1,333
149—Augusta	1.49	.....	624	55	350	386	485
153—Augusta	1.77	.....	398	56	940	1,086	1,272
159—De Graff	1.89	.....	836	66	381	413	530
160—Elbing	2.16	.....	514	63	1,110	1,278	1,501
173—Douglass	1.83	.....	434	43	953	1,097	1,285
Chase county:							
Chase Co. Com. H. S.	.....	10.36	13,329	1,100	11,329	13,400	15,472
Toledo Twp. H. S. No. 1	.....	4.33	3,326	.....	5,193	6,059	6,924
Mafield R. H. S. No. 2	.....	3.33	3,231	.....	3,996	4,662	5,328
Elmdale R. H. S. No. 3	.....	4.28	3,330	.....	5,139	5,995	6,852
Elmdale No. 1	3.48	.....	1,923	139	109	54	191
Clements Con. No. 2	2.36	2.13	1,431	105	2,429	2,779	3,273
Cedar Point Con. No. 3	1.94	2.75	1,262	101	3,055	3,517	4,107
Hymer No. 4	2.04	.....	978	43	326	339	449
Cottonwood Falls No. 6	6.86	.....	1,543	311	3,549	4,115	4,835
Bazaar No. 7	1.54	.....	609	45	428	476	585
Saffordville No. 9	1.83	.....	479	51	878	1,008	1,187
Elmdale Con. No. 17	.97	.38	718	39	216	223	301
Saffordville No. 33	2.56	.....	685	89	1,188	1,366	1,613
Strong City No. 41	5.34	.....	1,255	213	2,711	3,136	3,685
Matfield Green No. 43	2.16	.....	1,376	88	.....	.....	.....

TABLE A—CONTINUED.

DISTRICTS.	Teaching units based on average daily attendance, 1926-1927.		Total value of tangible property in thousands, 1927.	Total aid received in 1926-1927.	Total state and county aid under proposed plan based on 1927 assessment of tangible property and average daily attendance for 1926-1927.		
	Elementary.	High school.			*First step.* $900 Elem. $1,200 H. S.	*Second step.* $1,050 Elem. $1,400 H. S.	*Third step.* $1,200 Elem. $1,600 H. S.
Chautauqua county:							
Chautauqua County R. H. S. No. 1	.....	4.94	$1,380	.....	$5,931	$6,920	$7,908
Wauneta No. 13	1.54	.....	129	$37	1,156	1,348	1,553
Cedarvale No. 27	8.07	9.50	1,084	352	16,688	19,474	22,368
Sedan No. 44	11.34	10.45	2,122	509	19,051	22,204	25,571
Peru No. 47	4.17	4.28	939	233	7,251	8,451	9,745
Niotaze No. 90	3.88	.88	399	113	3,834	4,471	5,149
Chappaqua No. 123	4.59	.....	433	147	3,335	3,893	4,495
Elgin Union No. 2	5.86	4.83	854	171	9,618	11,207	12,881
Hewins Union No. 3	3.92	1.00	761	128	3,456	4,014	4,650
Cherokee county:							
Cherokee Com. H. S.	.....	24.68	.....	1,250	28,369	33,305	38,242
Baxter Springs No. 6	34.19	15.40	4,011	.....	43,232	50,236	57,642
Columbus No. 56	27.96	.....	3,351	.....	20,138	23,326	26,850
Galena No. 46	31.59	11.95	1,938	.....	39,861	46,408	53,148
Scammon No. 99	10.59	3.50	755	.....	12,602	14,664	16,802
Weir No. 94	10.34	7.41	638	.....	17,241	20,083	22,988
Lowell No. 3	3.52	.....	854	157	1,730	2,002	2,359
Galena No. 4	2.56	.....	171	108	1,940	2,272	2,622
Riverton No. 5	2.84	3.61	2,912	138	2,379	2,652	3,218
Galena No. 9	2.64	.....	293	93	1,844	2,152	2,489
Galena No. 18	1.54	.....	138	90	1,089	1,279	1,482
Sherman City No. 21	2.00	.....	267	53	1,347	1,566	1,813
Baxter No. 27	3.28	.....	635	160	1,840	2,141	2,506
Faulkner No. 34	2.28	.....	254	75	1,596	1,862	2,153
Baxter No. 42	3.36	.....	1,132	122	1,204	1,368	1,646
Lawton No. 49	2.88	.....	293	90	2,063	2,407	2,780
West Mineral No. 54	3.96	5.67	428	280	9,446	11,046	12,688
Coal Valley No. 59	3.96	.....	271	114	3,044	3,556	4,096
Roseland No. 70	9.38	.....	348	385	7,533	8,838	10,175
Columbus No. 73	1.31	.....	180	40	869	1,011	1,172
Hallowell No. 76	2.04	.....	268	75	1,359	1,585	1,937
Crestline No. 78	2.48	.....	364	85	1,601	1,864	2,163
Skidmore No. 91	2.68	.....	350	62	1,825	2,122	2,454

Melrose No. 96	2.00	.....	148	49	1,529	1,785	2,055
Stipville No. 102	3.76	.....	423	164	2,586	3,023	3,502
Treece No. 108	10.38	2.63	959	309	10,754	12,549	14,441
Cheyenne county:							
Bird City R. H. S.	.....	7.86	4,079	.....	9,432	11,004	12,576
St. Francis Com. H. S.	.....	9.05	6,794	.....	10,863	12,673	14,484
Rural No. 58	1.03	.....	155	25	670	777	901
St. Francis No. 1	8.86	.....	1,369	328	5,593	6,511	7,566
Bird City No. 3	6.48	.....	837	232	4,345	5,065	5,870
Wheeler No. 46	1.60	.....	298	45	993	1,099	1,279
Clark county:							
Ashland No. 1	9.34	9.36	1,622	419	16,768	19,572	22,521
Minneola No. 16	5.38	5.28	1,992	266	7,924	9,189	10,654
Englewood C. U. 1	5.83	5.72	1,150	213	10,167	11,839	13,627
Sitka C. U.	2.44	.....	1,125	94	415	443	584
Fairview R. U. 3	1.03	.....	394	21	315	351	427
Rural No. 2	1.20	.....	316	32	574	659	776
Rural No. 86	.80	.....	655	30	.....	.....	.....
Clay county:							
Clay County Com. H. S.	.....	20.52	.....	1,100	23,524	27,628	31,732
Clay Center	20.96	.....	5,764	.....	10,218	11,633	13,624
Longford R. H. S.	.....	5.61	3,000	.....	6,732	7,854	8,976
Wakefield R. H. S.	.....	7.41	3,536	1,100	7,792	9,274	10,756
Idana No. 11	.86	.....	377	52	283	319	394
Oakhill No. 12	.74	.....	406	79	212	240	309
Broughton No. 16	2.08	.....	625	70	865	989	1,176
Wakefield No. 39	4.21	.....	1,026	152	2,098	2,421	2,848
Morganville No. 41	1.60	1.75	778	70	2,300	2,656	3,090
Green No. 97	3.28	2.50	493	104	5,106	5,949	6,842
Longford No. 99	2.84	.....	203	59	2,193	2,558	2,943
Jt. 1, C. D. Industry	2.12	.....	249	54	1,536	1,790	1,992
Cloud county:							
Concordia No. 4	22.41	18.72	7,179	1,470	30,395	35,346	41,016
Miltonvale R. H. S. No. 1	.....	7.14	2,714	1,050	7,518	8,946	10,374
Glasco R. H. S. Jt. No. 2	.....	7.36	3,853	.....	8,829	10,300	11,772
Clyde No. 2	5.66	7.68	1,782	1,386	10,251	12,101	14,130
Jamestown No. 32	4.03	5.56	916	169	8,753	10,194	11,727
Glasco No. 5	5.83	.....	1,179	173	3,306	3,828	4,465
Hollis	1.43	.....	430	53	589	674	803
Miltonvale No. 97	5.45	.....	972	246	3,201	3,726	4,350
Coffey county:							
Strawn R. H. S.	.....	3.06	863	.....	3,672	4,284	4,896
Gridley R. H. S.	.....	5.06	2,346	.....	4,554	5,313	6,072
Burlington	10.93	14.64	2,346	1,594	22,292	26,155	30,254
Le Roy	5.55	6.44	872	202	11,216	13,075	15,022
Waverly	5.14	7.05	827	204	11,642	13,574	15,590
Agricola Jt. No. 46	1.20	.....	368	50	478	548	654
Gridley No. 57	5.38	.....	740	202	3,530	4,115	4,774

TABLE A—Continued.

Districts.	Teaching units based on average daily attendance, 1926-1927.		Total value of tangible property in thousands, 1927.	Total aid received in 1926-1927.	Total state and county aid under propcsed plan based on 1927 assessment of tangible property and average daily attendance for 1926-1927.		
	Elementary.	High school.			*First step.* $900 Elem. $1,200 H. S.	*Second step.* $1,050 Elem. $1,400 H. S.	*Third step.* $1,200 Elem. $1,600 H. S.
Coffey county—*Concluded.*							
Strawn No. 61	2.24	.....	$301	$73	$1,492	$1,737	$2,013
Lebo Jt. No. 68	5.00	6.78	1,050	215	10,846	12,637	14,533
Halls Summit No. 80	2.20	.....	385	81	1,322	1,536	1,789
Comanche county:							
Coldwater No. 1	5.69	7.95	1,620	383	11,848	13,805	15,925
Protection Cons. No. 1	10.90	9.68	1,593	402	18,638	21,731	24,984
Wilmore R. H. S	.....	3.89	1,844	.....	4,671	5,450	6,228
Wilmore Con. No. 53	4.14	.....	726	144	2,493	2,896	3,372
Coldwater Rural 47	1.60	.....	415	36	782	897	1,054
Cowley county:							
Arkansas City	80.67	40.57	17,969	5,305	88,990	103,847	120,469
Winfield	50.37	34.33	11,800	4,378	64,448	75,329	87,390
Cowley R. H. S No. 1	1.54	3.44	2,871	.....	.....	.....	.....
Cowley R. H. S. No. 2	1.83	5.56	3,006	.....	.....	.....	.....
Dexter No. 5	4.24	5.39	918	182	8,728	10,167	11,698
Oakgrove No. 6	2.36	.....	487	49	1,345	1,552	1,809
Cambridge No. 15	2.00	.....	554	45	924	1,058	1,247
Floral No. 20	2.00	.....	406	50	1,141	1,319	1,538
Rock No. 24	2.32	.....	545	64	1,207	1,391	1,630
Silverdale No. 35	2.68	.....	295	88	1,882	2,195	2,538
New Salem No. 55	2.44	.....	551	72	1,298	1,498	1,754
Rainbow Bend No. 61	3.00	.....	2,194	61	.....	.....	.....
Tannehill No. 65	2.44	.....	1,129	60	443	470	610
Udall No. 71	4.90	5.28	699	201	9,497	11,078	12,729
Burden No. 78	5.24	4.78	1,157	217	8,497	9,890	11,401
Maple City No. 85	1.71	.....	305	54	1,028	1,192	1,388
M. Washington No. 131	1.49	.....	554	49	461	518	631
Atlanta No. 147	3.52	.....	618	155	2,086	2,429	2,833
Crawford county:							
Pittsburg No. 49	97.93	39.76	20,736	5,725	99,017	115,437	133,931
Girard No. 37	18.37	13.45	2,720	819	27,771	33,124	37,301
Frontenac No. 47	15.52	9.64	1,399	1,135	22,300	26,135	30,111
Mulberry No. 104	16.96	9.95	955	745	24,940	29,172	33,501

Cherokee Com. H. S.	.....	11.77	.....	1,250	13,871	15,225	17,576
Hepler R. H. S. No. 1	.....	5.72	.....	.....	6,867	8,012	9,156
Beulah No. 2	1.6	.....	357	43	862	994	1,163
Union No. 9	3.52	.....	198	99	2,772	3,241	3,729
Yale No. 11	3.8	.....	244	100	2,954	3,451	3,972
Sheffield No. 16	3.6	.....	273	121	2,710	3,168	3,653
Litchfield No. 22	1.26	.....	175	41	831	967	1,121
Gaskell No. 34	1.71	.....	276	52	1,073	1,246	1,448
Bradley No. 35	5.03	.....	356	179	3,814	4,461	5,145
Cherokee No. 39	14.45	.....	1,149	582	10,700	12,522	14,460
Dunkirk No. 46	2.88	.....	195	74	2,226	2,599	2,992
Lone Star No. 50	2.88	.....	332	72	2,022	2,354	2,720
McCune No. 57	4.38	6.39	565	196	10,567	12,332	14,154
Monmouth No. 59	2.88	.....	357	82	1,975	2,299	2,660
Base Line No. 61	2.44	.....	509	75	1,358	1,571	1,835
Chicopee No. 62	4.79	.....	316	201	3,636	4,259	4,915
Walnut No. 66	2.68	5.28	674	164	7,573	8,829	10,152
Gross No. 72	2.68	.....	239	85	1,969	2,299	2,653
Titus No. 73	3.56	.....	296	128	2,632	3,077	3,552
Polk No. 75	5.48	.....	314	180	4,281	5,009	5,768
Barber No. 81	2.84	.....	218	77	1,828	2,513	2,895
Capaldo No. 84	5.83	.....	515	245	4,230	4,949	5,721
Ringo No. 87	6.97	.....	228	270	5,661	6,638	7,638
Adams No. 94	2.16	.....	327	62	1,392	1,617	1,876
Arma No. 95	22.78	11.59	1,005	901	32,003	37,436	42,971
Edson No. 98	5.79	.....	145	26	4,968	5,792	6,632
Cockerill No. 100	3.2	4.39	358	197	7,411	8,661	9,947
Nelson No. 101	3.0	.....	211	141	2,243	2,629	3,037
Curranville No. 107	4.55	.....	377	181	3,349	3,917	4,525
Hepler No. 108	2.8	.....	421	85	1,804	2,097	2,433
Opolis No. 110	1.83	.....	191	48	1,313	1,529	1,766
Arcadia No. 112	8.28	6.39	621	356	13,833	16,166	18,562
Breezy Hill No. 114	4.41	.....	108	154	3,653	4,282	4,922
Midway No. 115	2.2	.....	141	91	1,678	1,965	2,267
Fleming No. 119	3.88	.....	260	126	2,976	3,480	4,010
Kirkwood No. 121	2.04	.....	144	56	1,564	1,827	2,104
Englevale No. 123	2.12	.....	105	94	1,657	1,943	2,240
Crowburg No. 128	6.45	.....	193	197	5,319	6,228	7,157
Franklin No. 129	14.48	3.89	355	529	16,642	19,485	22,365
Decatur county:							
Decatur Com. H. S.	.....	11.73	.....	1,000	13,076	15,422	17,768
Norcatur R. H. S.	.....	5.56	.....	650	6,049	7,130	8,242
Leoville R. H. S.	.....	1.75	.....	.....	2,097	2,447	2,796
Oberlin No. 1	9.97	.....	1,640	397	6,116	7,119	8,287
Traer No. 14	1.89	1.25	357	60	2,609	3,035	3,498
Jennings No. 18	1.77	5.72	1,515	199	5,989	6,944	8,051
Kanona No. 68	1.26	.....	375	50	522	598	712
Dresden No. 101	2.16	2.5	602	55	3,983	4,625	5,329

TABLE A—Continued.

Districts.	Teaching units based on average daily attendance, 1926-1927.		Total value of tangible property in thousands, 1927.	Total aid received in 1926-1927.	Total state and county aid under proposed plan based on 1927 assessment of tangible property and average daily attendance for 1926-1927.		
	Elementary.	High school.			*First step.* $900 Elem. $1,200 H. S.	*Second step.* $1,050 Elem. $1,400 H. S.	*Third step.* $1,200 Elem. $1,600 H. S.
Decatur county—*Concluded.*							
Norcatur No. 2 D. M.	4.1	.....	$477	$155	$2,820	$3,291	$3,811
Leoville U. G.	3.6	.....	494	86	2,413	2,805	3,246
Dickinson county:							
Abilene	32.89	22.84	8,428	2,740	41,624	48,597	56,412
Herington	20.93	12.23	3,642	1,216	26,837	31,330	36,188
Chapman Com. H. S.	.....	13.18	1,442	.....	15,813	18,849	21,084
Dickinson R. H. S.	.....	7.36	3,430	.....	8,829	10,300	11,772
Dickinson and Morris R. H. S. No. 1	.....	4.39	2,833	.....	5,265	6,143	7,020
Abilene R. D. No. 9	1.89	.....	570	49	797	909	1,079
Detroit No. 11	3.2	.....	744	113	1,651	1,908	2,239
Navarre	2.16	.....	544	64	1,064	1,225	1,440
Enterprise No. 16	7.45	.....	1,553	279	4,097	4,748	5,555
Carlton No. 17	2.16	.....	656	61	899	1,026	1,219
Woodbine No. 32	4.24	.....	838	136	2,423	2,808	3,276
Elmo No. 47	2.4	.....	616	60	1,176	1,351	1,588
Manchester Con. No. 71	2.84	.....	465	57	1,802	2,088	2,421
Chapman No. 80	5.9	.....	1,431	231	2,933	3,388	3,987
Hope No. 100	4.38	.....	1,053	177	2,186	2,527	2,973
Dillon No. 120	1.37	.....	429	42	548	624	744
Pearl Union No. 1	1.77	.....	901	63	179	173	259
Talmage Union No. 2	3.84	.....	717	93	2,288	2,648	3,081
Solomon D. S. O. No. 1	11.41	.....	1,639	356	7,455	8,674	10,058
Doniphan county:							
Sparks R. H. S. No. 1	.....	1.88	1,105	.....	2,259	2,636	3,012
Leona R. H. S. No. 2	.....	2.38	1,826	.....	2,853	3,329	3,804
Bendena H. S. No. 3	.....	3.56	2,993	.....	4,275	4,988	5,700
Severance R. H. S. No. 4	.....	3.39	2,449	.....	4,068	4,746	5,424
Denton R. H. S. No. 5	.....	3.83	3,864	.....	4,599	5,366	6,132
Highland R. H. S. No. 6	.....	5.72	3,782	.....	6,867	8,012	9,156
Troy R. H. S. No. 7	.....	8.18	5,309	.....	9,810	11,445	13,080
Wathena R. H. S. No. 8	.....	6.61	3,752	.....	7,929	9,250	10,572
White Cloud R. H. S.	.....	3.78	1,347	.....	4,536	5,292	6,048
Doniphan R. H. S. No. 10	.....	2.13	1,223	.....	2,556	2,982	3,408

Wathena No. 1	6.59	.....	1,092	331	3,962	4,622	5,393
Elwood No. 2	6.97	3.0	1,328	359	7,522	8,769	10,149
Brenner No. 3	1.54	.....	348	49	815	942	1,103
Palermo No. 5	2.48	.....	222	162	1,737	2,042	2,148
Bendena No. 8	2.32	.....	922	64	641	712	876
Doniphan No. 13	2.24	.....	222	65	1,618	1,887	1,957
Severance No. 17	3.36	.....	644	134	1,924	2,235	2,610
Troy No. 21	8.48	.....	1,458	385	5,060	5,895	6,875
Blair No. 32	1.83	.....	612	98	631	722	874
White Cloud No. 43	5.48	.....	617	218	3,789	4,425	5,124
Leona No. 45	2.72	.....	802	81	1,164	1,331	1,579
Sparks No. 46	1.94	.....	279	84	1,244	1,451	1,686
Moray No. 48	1.43	.....	580	62	355	395	494
Iowa Point No. 58	1.66	.....	339	65	921	1,068	1,249
Highland No. 61	6.14	.....	1,243	258	3,404	3,952	4,624
Denton No. 69	1.89	.....	710	72	564	634	776
Douglas county:							
Lawrence	61.37	38.24	19,823	4,729	66,643	77,547	90,433
Vinland R. H. S. No. 1	.....	3.72	.....	701	3,763	4,507	5,251
Eudora R. H. S. No. 2	.....	6.67	.....	.....	8,001	9,335	10,668
Lecompton R. H. S. No. 4	.....	4.56	.....	.....	5,472	6,384	7,296
Baldwin No. 17	7.17	7.45	1,403	344	12,914	15,086	17,370
Eudora No. 28	3.8	.....	912	165	1,887	2,183	2,571
Lecompton No. 36	3.6	.....	623	149	2,156	2,510	2,925
Coal Creek Dist 39	2.36	.....	305	75	1,591	1,854	2,147
Edwards county:							
Kinsley	12.24	8.91	2,647	612	17,126	19,949	23,038
Offerle R. H. S. No. 1	.....	2.5	.....	.....	2,997	3,497	3,996
Trousdale No. 2	.....	4.06	.....	701	4,168	4,980	5,791
Fellsburg No. 3	.....	2.38	.....	.....	2,853	3,329	3,804
Centerview No. 4	.....	2.88	.....	.....	3,456	4,032	4,608
Lewis No. 5	.....	5.94	.....	.....	7,128	8,316	9,504
Belpre No. 6	.....	4.33	2,170	.....	5,193	6,059	6,924
Fellsburg No. 18	2.08	.....	365	62	1,262	1,465	1,704
Nettleton Jt. No. 24	.74	.....	332	33	.....	.....	.....
Centerview No. 52	2.12	.....	342	49	1,346	1,561	1,811
Offerle Con. No. 43	4.31	.....	1,074	128	2,140	2,465	2,896
Lewis Con. No. 35	6.28	.....	1,700	248	2,854	3,286	3,888
Trousdale Con. No. 32	6.28	.....	1,448	216	3,264	3,772	4,424
Belpre Con. No. 34	4.45	.....	1,038	171	2,277	2,634	3,093
Elk county:							
Elk Falls R. H. S	.....	3.78	1,350	.....	4,536	5,292	6,048
Howard No. 5	5.45	11.05	1,616	382	15,356	17,899	20,602
Longton No. 11	4.97	4.89	791	164	8,990	10,477	12,042
Elk Falls No. 15	2.4	.....	340	90	1,560	1,818	2,110
Grenola No. 27	4.38	5.22	557	167	9,203	10,737	12,327
Oak Valley No. 45	1.2	.....	179	23	788	915	1,059
Moline No. 144	6.72	7.32	1,024	256	13,040	15,205	17,472

TABLE A—CONTINUED.

DISTRICTS.	Teaching units based on average daily attendance, 1926-1927.		Total value of tangible property in thousands, 1927.	Total aid received in 1926-1927.	Total state and county aid under proposed plan based on 1927 assessment of tangible property and average daily attendance for 1926-1927.		
	Elementary.	High school.			*First step.* $900 Elem. $1,200 H. S.	*Second step.* $1,050 Elem. $1,400 H. S.	*Third step.* $1,200 Elem. $1,600 H. S.
Ellis county:							
Hays	12.55	10.77	$4,569	$1,474	$15,891	$18,558	$21,680
Schoenchen R. H. S.	.....	.....	.....	.....	.....	.....	.....
Ellis No. 2	10.52	8.55	2,499	658	15,321	17,860	20,648
Smoky Hill No. 24	1.54	1.63	273	74	2,855	3,331	3,832
No. 34	3.8	.....	307	138	2,821	3,299	3,808
No. 37	2.16	.....	263	60	1,489	1,735	2,006
No. 55	2.6	.....	257	86	1,868	2,181	2,520
Ellsworth county:							
Lorraine R. H. S.	.....	4.56	3,036	.....	5,472	6,384	7,296
Holyrood R. H. S.	.....	5.44	3,568	.....	6,525	7,613	8,700
Ellsworth No. 1	11.66	12.36	3,400	620	19,606	22,807	26,348
Kanopolis No. 4	7.55	4.83	1,137	321	10,564	12,322	14,193
Wilson No. 10	8.24	7.68	2,051	348	13,207	15,364	17,726
Langley No. 22	1.71	.....	453	52	807	929	1,094
Carneiro No. 23	1.89	2.0	556	60	3,237	3,760	4,336
Holyrood No. 24	4.1	.....	1,228	201	1,647	1,894	2,263
Lorraine Con. No. 26	3.8	.....	1,734	178	641	691	914
Finney county:							
Garden City	26.41	15.56	5,445	2,423	31,826	37,263	43,243
Pierceville R. H. S.	.....	3.0	1,194	.....	3,600	4,200	4,800
Holcomb R. Con.	11.48	5.39	2,843	1,599	10,930	12,877	15,107
Friend R. Con.	2.28	.62	870	68	1,426	1,632	1,924
Pierceville R. Jt.	1.77	.....	422	54	906	1,045	1,226
Lincoln R. No. 12	2.0	.....	505	.....	1,042	1,191	1,300
Ford county:							
Dodge City	47.41	19.84	8,117	1,837	52,462	61,105	70,561
Bloom R. H. S. No. 1	.....	2.75	277	.....	3,303	3,854	4,404
Ford R. H. S. No. 2	.....	5.33	2,461	1,050	5,330	6,395	7,458
Jt. Gray Co., R. H. S.	.....	.....	.....	.....	.....	.....	.....
Spearville No. 3	3.2	6.28	2,170	965	6,193	7,278	8,579
No. 7	3.8	.....	658	150	2,283	2,656	3,094
No. 37	.86	.....	322	34	383	436	522
Bucklin No. 40	7.0	8.36	1,551	329	13,670	15,926	18,337

No. 66	2.72	.....	274	70	1,967	2,293	2,646
Union No. 1	4.21	.....	1,457	113	1,490	1,685	2,025
Union No. 2—Kingsdown	4.0	2.75	1,333	137	4,757	5,507	6,389
Franklin county:							
Ottawa	48.33	27.24	9,837	2,566	58,855	68,599	79,328
Peoria R. H. S No. 1	.....	.25	762	.....	300	350	400
Rantoul No. 2	.....	4.94	1,625	.....	5,922	6,909	7,896
Appanoose No. 3	.....	2.88	1,013	.....	3,456	4,032	4,608
Richmond No. 4	.....	5.28	1,844	.....	6,336	7,392	8,448
Pomona No. 5	.....	5.28	2,429	.....	6,336	7,392	8,448
Williamsburg No. 6	.....	5.83	2,916	.....	6,993	8,159	9,324
Wellsville No. 1	5.17	7.36	1,559	210	10,934	12,713	14,648
Centropolis No. 6	2.12	.....	262	61	1,454	1,693	1,959
Lane No. 20	2.56	4.11	825	85	5,914	6,872	7,913
No. 39	1.43	.....	240	50	877	1,019	1,186
Williamsburg No. 51	5.72	.....	1,381	206	2,871	3,314	3,896
Princeton No. 63	2.28	4.28	804	89	5,896	6,853	7,891
Pomona No. 69	4.24	.....	974	132	2,223	2,567	3,008
Richmond No. 77	3.76	.....	910	165	1,854	2,145	2,527
Rantoul No. 92	1.43	.....	428	70	575	661	790
Homewood No. 99	2.24	.....	594	53	1,074	1,230	1,447
Geary county:							
Junction City	39.04	18.6	9,406	2,237	41,101	47,853	55,547
Milford R. H. S. No. 1	.....	3.67	2,335	.....	4,401	5,135	5,868
Milford Gr. No. 2	2.96	.....	586	104	1,681	1,949	2,276
Brookside Gr. No. 8	2.2	.....	614	53	1,006	1,152	1,359
Gove county:							
Gove R. H. S. No. 1	.....	5.17	1,858	.....	6,201	7,235	8,268
Grinnell R. H. S. No. 2	.....	5.28	2,143	.....	6,336	7,392	8,448
Quinter R. H. S. No. 3	.....	6.61	3,068	.....	7,929	9,251	10,572
Grainfield R. H. S.	.....	3.5	1,578	.....	4,203	4,904	5,604
Park R. H. S. No. 5	.....	.88	640	.....	1,053	1,229	1,404
Jt. Ness County R. H. S	.....	.....	.....	.....	.....	.....	.....
Park No. 1	3.68	.....	581	124	2,317	2,694	3,130
Grainfield No. 3	4.59	.....	853	154	2,698	3,130	3,648
Grinnell No. 3	2.8	.....	876	116	1,090	1,247	1,492
Quinter No. 6	8.1	.....	1,441	303	4,826	5,609	6,535
Gove No. 8	2.36	.....	529	107	1,224	1,419	1,667
Fairview No. 34	1.89	.....	337	59	1,137	1,318	1,539
Rural Park No. 59	2.64	.....	224	89	1,951	2,280	2,631
Thomas-Logan-Gove Jt. No. 2	.....	.....	353	.....	.....	.....	.....
Sheridan-Gove Jt. No. 1	.....	.....	.....	.....	.....	.....	.....
Graham county:							
Morland R. H. S. No. 1	.....	5.78	2,397	.....	6,930	8,085	9,240
Bogue R. H. S. No. 2	.....	3.89	1,877	.....	4,671	5,450	6,228
Hill City R. H. S.	.....	11.14	2,895	.....	13,365	15,593	17,820
Hill City No. 15	6.86	.....	1,260	322	3,962	4,613	5,390
Spring Creek No. 27	.69	.....	159	25	637	739	857

TABLE A—Continued.

Districts.	Teaching units based on average daily attendance, 1926-1927.		Total value of tangible property in thousands, 1927.	Total aid received in 1926-1927.	Total state and county aid under proposed plan based on 1927 assessment of tangible property and average daily attendance for 1926-1927.		
	Elementary.	High schcol.			*First step.* $900 Elem. $1,200 H. S.	*Second step.* $1,050 Elem. $1,400 H. S.	*Third step.* $1,200 Elem. $1,600 H. S.
Graham county—*Concluded.*							
Bogue No. 38	2.48	.....	$495	$70	$1,420	$1,643	$1,916
Penoke No. 41	2.24	.....	251	59	1,581	1,841	2,127
Morland No. 72	3.6	.....	604	80	2,254	2,613	3,032
Grant county:							
Ulysses R. H. S. No. 1	.....	6.0	4,372	.....	7,200	8,400	9,600
Ulysses Gr. No. 2	5.62	.....	763	232	3,682	4,296	4,986
Gray county:							
Ingalls R. H. S. No. 1	.....	4.06	3,137	.....	4,869	5,681	6,492
Copeland R. H. S. Jt	.....	4.17	2,388	.....	5,004	5,838	6,672
Ensign R. H. S. No. 3	.....	4.17	3,355	.....	5,004	5,838	6,672
Montezuma R. H. S	.....	3.72	2,554	.....	4,464	5,208	5,952
Cimarron Con	11.03	7.55	2,726	456	14,445	16,792	19,322
Ensign No. 4	3.12	.....	528	84	1,933	2,242	2,604
Montezuma No. 17	7.97	.....	1,696	352	4,277	4,963	5,820
Copeland No. 19	2.96	.....	729	98	1,473	1,698	1,996
Ingalls No. 26	4.97	.....	1,621	227	1,815	2,073	2,495
Greeley county:							
Greeley Com. H. S	.....	4.33	5,227	.....	5,193	6,059	6,924
Horace Gr. No. 1	3.72	.....	588	109	2,357	2,739	3,179
Tribune Gr. No. 2	3.8	.....	665	134	2,289	2,659	3,096
Greenwood county:							
Eureka No. 4	27.3	11.55	5,120	1,320	29,430	34,299	39,680
Reece R. H. S No. 1	.....	3.67	2,030	.....	4,401	5,135	5,868
Piedmont No. 2	.....	4.56	2,332	.....	5,472	6,384	7,296
Climax No. 3	.....	4.22	1,850	.....	5,067	5,912	6,756
Utopia No. 4	.....	2.75	1,712	.....	3,303	3,854	4,404
Fall River No. 5	.....	5.06	1,914	.....	6,075	7,088	8,100
Virgil No. 6	.....	5.39	2,876	.....	6,462	7,539	8,616
Severy No. 7	.....	5.83	3,425	.....	6,993	8,159	9,324
Hamilton No. 8	.....	5.39	8,877	.....	6,462	7,539	8,616
Hamilton No. 7	1.83	.....	1,050	54	18	.....	42
Madison No. 12	2.52	.....	1,830	62	.....	.....	.....
Kenro No. 14	4.55	.....	3,147	115	.....	.....	.....

Thrall No. 17	3.0	.....	1,140	53	937	1,045	1,267
Teterville No. 21	3.76	.....	2,942	115	.....	.....	.....
Hamilton No. 43	5.52	.....	904	188	3,424	3,890	4,628
Lemont No. 46	1.77	.62	571	73	1,411	1,629	1,905
Piedmont No. 54	3.16	.....	554	99	1,914	2,222	2,585
Reece No. 60	2.28	.....	595	115	1,045	1,208	1,431
Eureka (R.) No. 64	1.94	.....	647	45	731	827	989
Eureka (R.) No. 65	2.16	.....	827	55	649	724	883
Eureka (R.) No. 73	2.36	.....	1,409	57	.....	.....	.....
Eureka (R.) No. 76	1.6	.....	996	45	.....	.....	.....
Madison No. 79	14.9	9.55	4,192	547	18,032	20,918	24,225
Severy Jt. No. 82	4.1	.....	830	152	2,293	2,811	3,108
Fall River Jt. No. 87	3.44	.....	544	133	2,147	2,500	2,907
Eureka (R.) No. 88	2.04	.....	2,468	53	.....	.....	.....
Gridley (R.) No. 106	1.89	.....	1,718	72	.....	.....	.....
Sallyards No. 110	2.6	.....	1,043	90	686	763	944
Quincy Con. Union No. 1	3.32	3.33	1,467	179	4,605	5,328	6,199
Virgil Con. Union No. 2	6.21	.....	1,469	232	3,154	3,644	4,282
Utopia (R.) Con. Union	3.68	.....	884	92	1,894	2,181	2,556
Neal Con. Union No. 4	3.04	2.25	1,088	105	3,699	4,279	4,967
Climax Con. Union No. 5	2.28	.....	505	75	1,220	1,410	1,651
Hamilton county:							
Syracuse S. No. 1	8.45	8.32	1,729	389	14,604	17,016	19,601
Coolidge C. No. 1	3.24	3.28	799	109	5,542	6,443	7,425
Jt. (R.) No. 9	1.71	.....	302	51	1,035	1,200	1,397
Harper county:							
Anthony	16.37	13.18	4,311	822	23,204	26,992	31,208
Harper	11.07	12.32	2,300	1,505	19,795	23,230	26,895
Anthony, Spring Twp	.....	3.61	1,906	.....	4,329	5,051	5,772
Bluff City, Stohr Twp	.....	3.61	2,476	.....	4,329	5,051	5,772
Corwin U. D. No. 1	2.52	.....	439	65	1,545	1,791	2,081
Harper No. 15	1.54	.....	516	56	556	632	760
Bluff City No. 17	2.92	.....	535	110	1,716	1,993	2,324
Rural S. W. No. 22	1.31	.....	536	45	330	365	455
Rural No. 51	1.94	.....	628	52	752	855	1,020
Attica No. 61	6.66	7.59	1,893	289	11,974	13,923	16,061
Freeport No. 79	2.12	.....	361	58	1,309	1,518	1,764
Waldron No. 90	2.6	.....	291	64	1,849	2,152	2,486
Harvey county:							
Newton	50.22	26.71	11,878	3,052	56,369	65,679	76,176
Sedgwick No. 10	5.48	5.89	1,601	250	9,346	10,864	12,544
Burrton No. 50	5.45	5.78	1,257	221	9,729	11,323	13,045
Halstead No. 52	7.76	9.36	2,143	336	14,666	17,059	19,666
Heston No. 55	4.21	.....	763	167	2,478	2,880	3,359
Walton No. 68	4.83	4.06	1,606	175	6,632	7,686	8,901
Mound Ridge No. 78	2.44	.....	322	80	1,633	1,902	2,204
Zimmerdale No. 79	1.71	.....	416	44	871	1,002	1,176

TABLE A—CONTINUED.

DISTRICTS.	Teaching units based on average daily attendance, 1926-1927.		Total value of tangible property in thousands, 1927.	Total aid received in 1926-1927.	Total state and county aid under proposed plan based on 1927 assessment of tangible property and average daily attendance for 1926-1927.		
	Elementary.	High school.			*First step.* $900 Elem. $1,200 H. S.	*Second step.* $1,050 Elem. $1,400 H. S.	*Third step.* $1,200 Elem. $1,600 H. S.
Haskell county:							
Sublett R. H. S. No. 1	.....	4.78	$2,928	.....	$5,733	$6,689	$7,644
Satanta R. H. S. No. 2	.....	3.44	2,812	.....	4,131	4,820	5,508
Sublett No. 3	4.52	.....	865	$173	2,598	3,016	3,521
Satanta No. 13	3.4	.....	845	98	1,695	1,951	2,292
Rural No. 21	.8	.....	341	23	366	413	495
Rural No. 23	1.54	.....	419	48	710	815	962
Rural No. 30	.97	.....	216	39	537	622	729
Hodgeman county:							
Hodgeman Com. H. S.	.....	7.27	7,053	.....	8,721	10,175	11,628
Hanston R. H. S. 1	.....	3.44	5,128	.....	4,131	4,820	5,508
Jetmore No. 19	5.93	.....	1,074	285	3,441	4,008	4,683
Hanston No. 11	3.24	.....	639	110	1,848	2,142	2,500
Jackson county:							
Holton	12.62	13.36	3,633	627	21,311	24,785	29,250
Delia R. H. S. No. 1	.....	3.89	3,102	.....	4,671	5,450	6,228
Soldier R. H. S. No. 1	.....	6.11	2,028	.....	7,335	8,558	9,780
Denison R. H. S. No. 2	.....	6.33	2,259	.....	7,596	8,862	10,128
Whiting R. H. S. No. 3	.....	5.83	2,803	.....	6,993	8,159	9,324
Hoyt R. H. S. No. 4	.....	5.22	2,702	750	5,514	6,558	7,602
Mayetta R. H. S. No. 5	.....	5.22	2,622	.....	6,264	7,308	8,352
Circleville R. H. S.	.....	5.17	2,413	.....	6,201	7,235	8,268
Denison No. 3	2.36	.....	371	72	1,496	1,738	2,018
Whiting (R.) No. 9	1.77	.....	461	60	842	968	1,142
Circleville No. 16	2.56	.....	656	86	1,234	1,421	1,674
Soldier No. 26	3.72	.....	636	126	2,268	2,635	3,066
Netawaka No. 34	3.04	5.33	817	106	7,804	9,080	10,440
Hoyt No. 40	2.0	.....	592	76	836	958	1,140
Soldier (R.) No. 41	1.89	.....	289	59	1,209	1,405	1,631
Whiting No. 47	3.32	.....	889	108	1,547	1,778	2,098
Delia No. 54	3.84	.....	445	138	2,651	3,093	3,580
Mayetta No. 79	3.2	.....	560	137	1,912	2,225	2,595

Jefferson county:							
Meriden H. H. S. No. 93	.....	5.83	1,955	.....	6,993	8,159	9,324
Drawkie R. H. S.	.....	±.39	1,557	.....	5,265	6,143	7,020
Perry R. H. S. No. 102	.....	7.59	4,521	.....	9,108	10,626	12,144
McLouth R. H. S. No. 103	.....	7.09	2,372	701	7,804	9,222	10,639
Winchester R. H. S.	.....	6.33	4,215	.....	7,596	8,862	10,128
Oskaloosa R. H. S.	.....	7.68	3,010	701	8,515	10,050	11,587
Rock Creek R. H. S.	.....	1.5	1,279	.....	1,800	2,100	2,400
Winchester No. 7	4.38	.....	833	155	2,538	2,945	3,435
Valley Falls No. 16	7.48	8.95	1,703	342	14,573	16,973	19,544
Rock Creek No. 19	2.72	.....	908	67	1,019	1,155	1,381
Meriden No. 24	4.41	.....	715	163	2,734	3,180	3,699
Ozawkie No. 28	3.16	.....	553	93	1,922	2,230	2,593
Oskaloosa No. 29	4.41	.....	933	221	2,349	2,730	3,205
Perry No. 34	4.93	.....	733	152	3,186	3,705	4,298
Newman No. 35	1.09	.....	733	25	.....	.....	.....
Grantville No. 37	2.52	.....	986	111	678	760	941
Williamstown No. 42	2.2	.....	798	61	736	829	1,001
McLouth No. 75	4.48	.....	789	175	2,794	3,253	3,783
Nortonville No. 85	4.97	5.17	1,166	204	8,721	10,150	11,696
Jewell county:							
Sinclair R. H. S.	.....	3.83	1,700	.....	4,599	5,366	6,132
Athens R. H. S.	.....	3.44	1,206	.....	4,131	4,820	5,508
Ionia R. H. S.	.....	4.56	1,678	.....	5,472	6,384	7,296
Jewell R. H. S.	.....	7.86	4,558	728	8,704	10,276	11,848
Montrose R. H. S.	.....	3.5	1,670	.....	4,203	4,904	5,604
Randall R. H. S.	.....	5.0	3,170	.....	6,003	7,004	8,004
Jewell No. 1	5.9	.....	1,288	224	3,154	3,653	4,280
Burr Oak No. 3	4.07	6.67	976	157	10,043	11,694	13,443
Ionia No. 8	3.36	.....	580	110	2,044	2,374	2,762
Randall No. 53	3.04	.....	516	100	1,862	2,163	2,516
Mankato No. 76	7.76	7.64	206	1,333	14,501	17,133	19,783
Weber No. 91	2.52	3.17	587	82	5,113	5,948	5,844
Esbon No. 98	1.66	6.11	599	85	7,837	9,127	10,477
Lovewell No. 150	1.77	.....	450	63	855	985	1,161
Formoso No. 155	3.88	5.0	645	114	8,414	9,802	11,256
Otego No. 157	1.26	.....	255	31	721	833	971
Montrose No. 159	2.32	.....	403	75	1,409	1,636	1,903
Union No. 2	1.31	.....	387	42	557	636	756
Johnson county:							
Edgerton R. H. S. 1	.....	4.17	1,839	.....	5,004	5,838	6,672
Stilwell R. H. S. 2	.....	3.83	2,899	.....	4,594	5,366	6,132
DeSoto R. H. S. No. 3	.....	5.72	3,295	.....	6,858	8,001	9,144
Stanley R. H. S. No. 4	.....	4.61	3,556	.....	5,535	6,458	9,380
Spring Hill R. H.	.....	5.61	3,422	.....	6,732	7,854	8,976
Shawnee Mission	.....	16.36	13,139	1,249	18,380	21,652	24,923
Spring Hill No. 4	3.48	.....	729	90	1,949	2,252	2,628
Stilwell No. 8	2.2	.....	844	61	653	730	891

TABLE A—Continued.

Districts.	Teaching units based on average daily attendance, 1926-1927.		Total value of tangible property in thousands, 1927.	Total aid received in 1926-1927.	Total state and county aid under proposed plan based on 1927 assessment of tangible property and average daily attendance for 1926-1927.		
	Elementary.	High school.			*First step.* $900 Elem. $1,200 H. S.	*Second step.* $1,050 Elem. $1,400 H. S.	*Third step.* $1,200 Elem. $1,600 H. S.
Johnson county—*Concluded.*							
Gardener No. 11	4,93	6.17	$1,675	$187	$9,136	$10,605	$12,243
Cedar Junction No. 21	1.26	.....	324	50	598	690	814
Monticello No. 25	2.16	.....	559	53	1,053	1,209	1,421
Shawnee No. 27	6.9	.....	938	502	4,301	5,055	5,902
DeSoto No. 31	3.72	.....	510	83	2,500	2,905	3,361
Greenwood No. 35	2.28	.....	389	73	1,396	1,621	1,885
Overland Park No. 38	10.38	4.5	1,827	460	11,542	13,450	15,542
Hickory Grove No. 40	4.72	.....	1,148	202	2,324	2,688	3,166
Wilder No. 42	1.66	.....	618	47	520	584	709
Prairie No. 44	2.32	.....	1,615	96	.....	.....	.....
Lenexa No. 46	3.04	.....	1,058	116	1,033	1,172	1,416
Stanley No. 60	2.56	.....	580	79	1,355	1,565	1,833
Antioch No. 61	2.2	.....	700	80	850	970	1,160
Merriam No. 79	8.0	.....	930	342	5,463	6,384	7,398
Edgerton No. 81	3.64	.....	618	88	2,261	2,622	3,044
South Park No. 90	6.45	.....	685	328	4,450	5,211	6,042
Roseland No. 92	6.69	.....	1,037	296	4,170	4,861	5,658
Hudson No. 93	4.93	.....	1,086	261	2,547	2,960	3,483
Holliday No. 100	2.76	.....	449	82	1,729	2,008	2,332
Olathe No. 16	19.0	15.92	3,585	1,156	.....	.....	.....
Kearny county:							
Lakin No. 1	6.48	5.67	1,370	217	10,364	12,059	13,891
Deerfield No. 20	4.03	3.5	1,124	174	5,970	6,938	8,018
Jt. (R.) No. 6	.74	.....	122	27	690	804	929
Rural No. 9	1.2	.....	344	67	497	574	685
Rural No. 12	.46	.....	205	15	578	666	775
Rural No. 16	1.49	.....	375	28	454	505	614
Rural No. 17	1.26	.....	228	35	757	878	1,021
Rural No. 18	2.28	.....	1,164	117	189	182	291
Kingman county:							
Kingman Second Class	16.07	16.6	3,535	1,863	27,179	31,842	36,859
Adams R. H. S. No. 1	.....	1,13	1,220	.....	1,359	1,586	1,812
Spivey R. H. S. No. 2	.....	3,89	1,191	.....	4,671	5,450	6,228
Cunningham R. H. S.	.....	4.78	2,824	.....	5,733	6,689	7,644

Norwich R. H. S. No. 4	.....	5.22	2,541	.....	6,264	7,308	8,352
Zenda R. H. S. No. 5	.....	3.22	2,098	.....	3,861	4,505	5,148
Nashville R. H. S.	.....	2.38	1,551	.....	2,853	3,329	3,804
Belmont R. H. S. No. 7	.....	3.17	1,069	.....	3,807	4,442	5,076
Penalosa No. 28	1.54	3.0	465	78	4,211	4,902	5,640
Norwich No. 21	4.52	.....	901	156	2,561	2,968	3,466
Cunningham No. 30	4.45	.....	626	159	2,907	3,386	3,929
Belmont No. 38	2.04	.....	310	39	1,332	1,545	1,789
Adams No. 50	1.2	.....	459	52	340	382	470
Murdock No. 67	1.2	.....	352	42	510	584	694
Rago No. 72	1,26	.....	456	32	418	470	568
Zenda No. 82	2.12	.....	419	82	1,198	1,390	1,624
Spivey No. 88	3.48	.....	458	97	2,348	2,733	3,163
Nashville No. 92	2.32	.....	519	100	1,210	1,402	1,646
Willowdale Con. 1	4.93	.....	747	134	3,183	3,697	4,288
Kiowa county:							
Haviland R. H. S. 1	.....	6.94	2,984	.....	8,325	9,713	11,100
Mullinville R. H. S.	.....	4.44	3,811	750	4,578	5,466	6,354
Belvidere R. H. S.	.....	.13	1,109	.....	900	1,050	1,200
Greensburg R. H. S.	.....	9.14	5,214	750	10,212	12,039	13,866
Greensburg Con. 1	9.86	.....	1,948	529	5,423	6,318	7,407
Wellsford Con.	3.16	.....	429	83	2,118	2,463	2,851
Haviland No. 28	5.76	.....	870	261	3,618	4,221	4,911
Mullinville No. 36	5.1	.....	723	136	3,370	3,918	4,538
Rural No. 46	1.14	.....	312	39	519	596	705
Labette county:							
Parsons No. 33	68.0	34.67	15,144	3,885	76,197	88,787	102,891
Oswego No. 1	12.38	11.0	1,771	693	18,291	24,521	28,225
Chetopa No. 4	10.69	8.23	1,800	530	16,264	18,973	21,862
Labette Co. Com. H.	.....	17.52	.....	1,100	19,915	23,418	26,920
Morehead No. 1	2.28	2.38	659	78	3,839	4,458	5,144
Labette No. 10	2.68	.....	555	100	1,480	1,715	2,006
Montana No. 13	2.0	.....	186	59	1,462	1,706	1,969
Dennis No. 38	1.89	1.5	429	66	2,792	3,246	3,744
Mound Valley No. 40	5.55	3.83	922	155	8,056	9,378	10,793
Valeda No. 51	1.89	3.38	440	68	3,828	4,453	5,124
Edna No. 73	4,45	4.94	378	176	8,893	10,376	11,916
Bartlett No. 110	2.28	1.25	339	80	2,967	3,457	3,982
Inglish No. 113	2.56	.....	185	117	1,910	2,238	2,585
Altamont No. 43	3.48	.....	580	135	2,127	2,475	2,881
Lane county:							
Lane County Com. H.	.....	6.89	.....	.....	8,271	9,650	11,028
Healy R. H. S. No. 1	.....	3.56	1,424	.....	4,275	4,988	5,700
Dighton No. 4	5.83	.....	1,059	258	3,401	3,957	4,620
Healy No. 25	3.56	.....	755	149	1,923	2,230	2,613
Shields Union No. 1	1.03	.....	673	41	.....	.....	.....

TABLE A—CONTINUED.

DISTRICTS.	Teaching units based on average daily attendance, 1926-1927.		Total value of tangible property in thousands, 1927.	Total aid received in 1926-1927.	Total state and county aid under proposed plan based on 1927 assessment of tangible property and average daily attendance for 1926-1927.		
	Elementary.	High school.			*First step.* $900 Elem. $1,200 H. S.	*Second step.* $1,050 Elem. $1,400 H. S.	*Third step.* $1,200 Elem. $1,600 H. S.
Leavenworth county:							
Leavenworth	59.89	29.05	$15,100	$3,980	$62,128	$72,391	$84,164
Jarbalo R. H. S. 1	.....	3.39	1,774	.....	4,068	4,746	5,424
Lansing R. H. S. 2	.....	5.62	3,239	.....	6,732	7,854	8,976
Basehor R. H. S. 3	.....	2.63	2,150	.....	3,159	3,686	4,212
Easton R. H. S. 4	.....	5.11	3,051	.....	6,129	7,151	8,172
Linwood R. H. S. 5	.....	5.17	2,959	.....	6,201	7,235	8,268
Tonganoxie R. H. S	.....	8,18	4,841	661	9,819	11,456	13,092
Graded No. 4	1.71	.....	600	54	585	661	798
No. 10	2.48	.....	379	298	1,366	1,624	1,920
No. 22	2.52	.....	462	102	1,473	1,712	1,998
No. 28	7.07	.....	1,163	320	4,299	5,010	5,839
No. 32	3.52	.....	758	99	1,932	2,233	2,609
No. 35	1.37	.....	593	41	303	330	417
No. 39	1.71	.....	568	78	609	695	838
No. 44	3.6	.....	1,103	151	1,435	1,644	1,963
No. 47	1.54	.....	579	35	483	540	655
No. 55	1.77	.....	163	56	1,293	1,509	1,742
No. 59	2.36	.....	329	63	1,568	1,823	2,111
No. 66	1.54	.....	394	65	730	843	995
No. 75	5.21	.....	556	163	3,692	4,306	4,977
No. 81	9.07	.....	531	379	6,988	8,188	9,443
Lincoln county:							
Beverly R. H. S. 1	.....	5.94	3,931	1,050	6,078	7,266	8,454
Lincoln No. 6	11.83	11.41	2,841	1,575	18,500	21,703	25,191
Sylvan Grove No. 38	2.92	6.83	1,455	207	8,429	9,795	11,307
Barnard No. 84	3.76	6.06	1,037	134	8,967	10,431	12,000
Vesper Union No. 2	1.26	3.5	1,262	105	3,339	3,849	4,487
Hunter R. H. S	.....	.....	.....	.....	.....	.....	.....
Ash Grove No. 16	1.94	.....	294	39	1,266	1,469	1,701
Beverly No. 1	3.44	.....	843	123	1,709	1,972	2,319
Denmark Union No. 3	1.26	.....	642	66	105	101	162
Pleasant Valley	1.49	.....	585	64	400	447	554

Linn county:							
Parker R. H. S. No. 1	.....	6.89	2,533	.....	8,262	9,639	11,016
Prescott R. H. S. No. 2	.....	5.28	1,966	.....	6,336	7,392	8,448
Parker No. 5	4.28	.....	571	121	2,875	3,345	3,873
Mound City No. 31	4.55	6.33	623	785	9,972	11,733	13,557
La Cygne No. 42	6.66	7.64	993	292	13,375	15,603	17,930
Pleasanton No. 78	8.62	9.73	1,326	1,100	16,351	19,193	22,168
Prescott No. 92	2.8	.....	460	102	1,728	2,010	2,338
Blue Mound No. 100	4.55	7.11	537	150	11,672	13,614	15,612
Goodrich No. 102	1.89	.....	289	57	1,211	1,407	1,633
Centerville No. 103	2.32	.....	852	54	756	848	1,026
Logan county:							
Oakley Con. No. 2	4.86	6.11	1,763	1,164	7,892	9,313	10,910
Winona Con. No. 4	2.52	3.78	1,310	829	4,010	4,751	5,623
Monument No. 5	2.72	2,75	1,112	108	3,975	4,599	5,336
Russell Springs No. 17	2.04	2.13	517	88	3,529	4,105	4,734
Page City No. 49	2.44	1.75	520	68	3,445	4,004	4,616
Rural No. 50	.8	.....	213	25	556	642	749
Lyon county:							
Emporia	58.3	37.36	19,253	3,585	65,312	75,832	88,277
Bushong R. H. S. No. 1	.....	4.83	1,639	.....	5,796	6,762	7,728
Miller R. H. S. No. 2	.....	4.17	1,676	.....	5,004	5,838	6,672
Neosho Rapids R. H. S.	.....	3.67	2,334	701	3,700	4,434	5,167
Reading R. H. S.	.....	5.72	2,142	.....	6,858	8,001	9,144
Allen R. H. S.	.....	3.67	1,961	.....	4,401	5,135	5,868
Admire R. H. S.	.....	4.89	2,199	.....	5,868	6,846	7,824
Hartford Con. No. 1	5.21	8.18	826	208	13,052	15,220	17,472
Americus Con. No. 2	5.14	6.89	710	786	11,037	12,972	14,978
Miller Con. No. 3	2.84	.....	818	109	1,220	1,401	1,663
Reading Con. No. 4	4.48	.....	201	173	3,558	4,169	4,801
Neosho Rapids No. 20	4.28	.....	757	126	2,591	3,005	3,496
Plymouth No. 31	2.32	.....	589	58	1,147	1,318	1,548
Emporia No. 53	3.32	.....	976	131	1,393	1,598	1,901
Emporia No. 55	1.94	.....	505	91	898	1,037	1,227
Admire No. 58	3.32	.....	602	99	1,986	2,303	2,681
Bushong No. 86	2.16	.....	577	73	1,006	1,156	1,365
Allen No. 104	3.36	.....	597	110	2,019	2,343	2,728
District R. No. 94	.86	.....	736	29	.....	.....	.....
Marion county:							
Marion	10.52	5.56	2,587	556	11,701	13,613	15,786
Florence	11.38	9.09	4,244	567	14,217	16,469	19,145
Ramona R. H. S. No. 1	.....	4.67	2,591	.....	5,607	6,542	7,476
Lost Springs R. H. S.	.....	3.33	2,294	.....	3,996	4,662	5,328
Goessel R. H. S. No. 3	.....	5.50	3,694	.....	6,597	7,697	8,796
Antelope No. 2	2.2	.....	536	89	1,087	1,256	1,479
Lincolnville No. 7	2.76	3,56	782	140	5,446	6,337	7,308
Peabody No. 12	9.93	10.00	3,094	472	15,821	18,382	21,252
Aulne No. 13	1.49	.....	449	59	609	697	831

TABLE A—Continued.

Districts.	Teaching units based on average daily attendance, 1926-1927.		Total value of tangible property in thousands, 1927.	Total aid received in 1926-1927.	Total state and county aid under proposed plan based on 1927 assessment of tangible property and average daily attendance for 1926-1927.		
	Elementary.	High school.			*First step.* $900 Elem. $1,200 H. S.	*Second step.* $1,050 Elem. $1,400 H. S.	*Third step.* $1,200 Elem. $1,600 H. S.
Marion county—*Concluded.*							
Rural No. 30	2.12	.....	$309	$100	$1,345	$1,570	$1,826
Goessel No. 31	4.17	.....	469	208	2,842	3,326	3,858
Lost Springs No. 49	6.76	.....	1,260	322	3,872	4,508	5,270
Rural No. 51	2.36	.....	560	92	1,284	1,378	1,620
Durham No. 57	4.31	4.22	1,266	236	6,811	7,922	9,160
Rural No. 59	2.20	.....	1,107	96	224	221	330
Canada No. 60	1.26	.....	689	46	55	37	88
Youngston No. 61	1.60	.....	280	74	946	1,102	1,286
Rural No. 64	2.00	.....	1,175	69	.....	.....	.....
Burns No. 65-156	6.00	6,17	1,904	253	9,680	11,240	12,991
Rural No. 68	2.20	.....	278	70	1,493	1,740	2,014
Lehigh No. 79	4.14	5.63	651	179	9,330	10,881	12,499
Hillsboro No. 82	8.55	6.67	1,834	445	12,500	14,566	16,815
Rural No. 89	2.04	.....	290	71	1,330	1,549	1,797
Ramona No. 90	5.38	.....	1,060	182	3,070	3,559	4,154
Rural No. 95	1.94	.....	470	110	931	1,081	1,278
Rural No. 102	1.54	.....	451	88	622	717	858
Tampa No. 110	2.96	4.5	936	146	6,514	7,577	8,734
Pilsen No. 115	3.32	.....	281	138	2,429	2,842	3,284
Marshall county:							
Marysville	14.31	15.12	4,208	2,157	22,554	26,462	30,791
Lillis R. H. S. No. 1	.....	3.06	1,609	.....	3,672	4,284	4,896
Barrett No. 1	1.43	.....	276	37	836	967	1,127
Irving No. 2	3.36	4.72	853	123	7,283	8,474	9,751
Blue Rapids No. 3	12.14	7.95	1,817	975	16,766	19,631	22,679
Vermillon No. 12	3.28	3.78	745	121	6,250	7,274	8,373
Waterville No. 17	4.48	7.55	1,145	851	10,527	12,365	14,319
Oketo No. 20	2.8	4.22	644	113	6,508	7,579	8,715
Lillis No. 22	2.4	.....	524	81	1,293	1,496	1,751
Beattie No. 29	3.64	4.78	946	130	7,460	8,677	9,990
Frankfort No. 35	7.83	10.82	1,688	354	17,148	19,981	22,982
Home No. 42	2.04	.....	412	77	1,141	1,323	1,547
Axtell No. 56	3.64	5.67	1,074	208	8,288	9,650	11,120

Herkimer No. 63	1.6	.....	562	66	531	602	730
Vliets No. 79	1.89	.....	490	75	891	1,027	1,213
Winifred No. 88	1.09	.....	367	37	394	446	537
Bigelow No. 115	2.04	.....	397	26	1,215	1,401	1,628
Summerfield No. 137	3.84	4.89	618	120	8,277	9,646	11,076
McPherson county:							
Lindsborg No. 3	9.31	10.36	2,685	451	16,330	18,992	21,923
McPherson No. 20	23.52	18.88	6,445	1,282	32,872	38,241	44,256
Inman R. H. S. No. 1	.....	2.38	3,029	.....	2,853	3,329	3,804
Roxbury R. H. S. No. 2	.....	3.83	1,700	.....	4,599	5,366	6,133
Windom R. H. S. No. 3	.....	5.39	2,126	.....	6,471	7,550	8,628
Marquette No. 42	5.45	7.45	1,877	251	10,776	12,519	14,451
Canton No. 63	4.45	5.72	1,085	186	9,050	10,534	12,128
Galva No. 70	3.44	3.61	677	124	6,286	7,319	8,422
Moundridge No. 72	5.62	7.91	1,117	212	12,666	14,755	16,958
Freemount No. 5	2.08	.....	820	61	581	647	795
Roxbury No. 10	2.24	.....	405	65	1,344	1,558	1,813
Elyria-King City	1.89	.....	493	64	898	1,033	1,218
Centennial No 17	1.83	.....	407	59	978	1,129	1,323
Pioneer No. 26	2.48	.....	583	80	1,278	1,475	1,730
South Union No. 36	2.48	.....	390	72	1,575	1,830	2,124
Conway No. 48	1.14	.....	640	52	14	.....	36
Victory No. 87	2.08	.....	408	52	1,208	1,398	1,628
Windom No. 58	3.4	.....	824	117	1,707	1,970	2,315
Inman No. 118	3.56	.....	939	127	1,669	1,921	2,267
Meade county:							
Meade No. 2	8.97	7.27	1,733	286	13,909	16,188	18,640
Plains Con. No. 16	4.62	7.00	2,167	354	8,951	10,392	12,052
Fowler No. 18	4.55	6.94	1,712	319	9,533	11,099	12,817
Rural No. 42	.34	.....	191	31	583	675	787
No. 61	2.2	.....	225	58	1,585	1,847	2,132
No. 63	1.2	.....	237	87	638	746	879
Miami county:							
Osawatomie	25.59	12.95	3,176	1,098	32,703	38,177	43,970
Paola	12.24	15.72	5,019	1,173	21,179	24,653	29,665
Bucyrus R. H. S. No. 1	.....	4.06	2,903	.....	4,869	5,681	6,492
Yea R. H. S. No. 2	.....	2.25	1,013	.....	2,700	3,150	3,600
Louisburg R. H. S.	.....	7.36	2,788	.....	8,829	10,300	11,772
Osage Twp Fontana	.....	2.88	1,766	.....	3,456	4,032	4,608
Hillsdale Con	.....	1.25	1,123	.....	.....	.....	.....
No. 16	2.44	.....	1,097	60	491	527	674
No. 29	3.48	.....	608	80	2,140	2,480	2,880
No. 38	5.59	.....	757	220	3,676	4,286	4,974
No. 42	2.96	.....	468	67	1,895	2,199	2,549
No. 54	2.88	.....	1,123	81	827	922	1,129

TABLE A—CONTINUED.

DISTRICTS.	Teaching units based on average daily attendance, 1926-1927.		Total value of tangible property in thousands, 1927.	Total aid received in 1926-1927.	Total state and county aid under proposed plan based on 1927 assessment of tangible property and average daily attendance for 1926-1927.		
	Elementary.	High school.			*First step.* $900 Elem. $1,200 H. S.	*Second step.* $1,050 Elem. $1,400 H. S.	*Third step.* $1,200 Elem. $1,600 H. S.
Mitchell county:							
Beloit	13.55	15.00	$4,288	$1,925	$21,838	$25,584	$29,759
Simpson R. H. S. No. 1	.....	5.39	904	.....	6,462	7,539	8,616
Hunter R. H. S. No. 1	.....	5.06	2,127	.....	6,066	7,077	8,088
Asherville R. H. S.	.....	4.11	1,633	.....	4,932	5,754	6,576
Asherville No. 4	3.96	.....	717	70	2,419	2,797	3,248
Glen Elder No. 7	3.6	9.05	921	122	12,591	14,663	16,828
Cawker City No. 10	4.03	7.09	1,041	226	10,345	12,054	13,868
Scottsville No. 41	2.16	3.00	734	59	4,384	5,088	5,865
Hunter No. 81	4.48	.....	397	63	3,374	3,926	4,519
Simpson No. 2	5.14	.....	496	81	3,801	4,423	5,095
Montgomery county:							
Coffeyville	81.85	37.00	17,587	5,215	86,458	100,856	117,015
Independence	64.07	23.0	15,386	7,345	54,833	64,426	75,559
Cherryvale	28.33	14.92	4,118	1,465	35,756	41,754	48,163
Caney	20.15	11.18	5,619	1,238	21,879	25,450	29,584
Elk City No. 11	4.62	7.18	724	181	11,504	13,415	15,399
Liberty No. 14	4.55	1.25	528	111	4,695	5,470	6,297
Jefferson No. 28	1.71	.....	474	52	776	890	1,052
Havana No. 33	3.08	2.0	763	142	3,889	4,522	5,232
Pleasant Hill No. 35	1.49	.....	2,052	50	.....	.....	.....
Fairview No. 45	2.16	.....	419	64	1,252	1,450	1,690
Sycamore No. 46	2.96	.....	942	96	1,155	1,316	1,572
East Brown No. 62	1.6	.....	401	71	768	887	1,047
Deering No. 63	5.24	1.38	513	246	5,348	6,254	7,212
Brooks No. 80	1.31	.....	128	54	933	1,091	1,262
Round Mound No. 93	1.09	.....	461	56	234	258	330
Tyro No. 109	2.8	3.44	228	95	6,214	7,254	8,317
Wayside No. 112	4.21	3.33	1,130	125	5,965	6,923	7,995
Morris county:							
Council Grove	10.17	13.18	2,800	670	20,096	23,417	27,018
Parkerville R. H. S.	.....	3.17	1,379	.....	3,807	4,442	5,076
Delevan R. H. S.	.....	3.28	1,843	.....	3,933	4,589	5,224
Dunlap R. H. S.	.....	5.39	2,268	.....	6,462	7,539	8,616

Dwight R. H. S.	.....	4.39	2,475	.....	5,265	6,143	7,020
Burdick R. H. S.	.....	4.56	2,746	.....	5,472	6,384	7,296
Wilsey R. H. S.	.....	5.83	2,615	.....	6,993	8,159	9,324
Kelso No. 3	1.77	.....	350	63	1,005	1,165	1,361
Parkerville No. 9	1.09	.....	290	44	502	579	684
Wilsey No. 24	3.0	.....	600	120	1,680	1,950	2,280
White City No. 27	4.59	6.22	990	211	9,896	11,531	13,265
Dunlap No. 40	3.24	.....	445	105	2,144	2,496	2,893
Dwight No. 73	3.04	.....	576	94	1,778	2,061	2,402
Delevan No. 77	2.64	.....	432	87	1,641	1,907	2,217
Burdick No. 85	1.31	.....	141	36	932	1,085	1,254
Morton county:							
Rolla R. H. S. No. 1	.....	4.11	1,315	.....	4,932	5,754	6,576
Wilburton R. H. S.	.....	2.0	727	.....	2,700	3,150	3,600
Elkhart No. 32	9.45	7.0	1,168	417	14,733	17,200	19,783
Richfield No. 5	2.24	1.25	604	75	2,538	2,943	3,409
Wilburton No. 7	2.36	.....	410	88	1,421	1,652	1,924
Rolla Con. No. 17	5.72	.....	935	161	3,585	4,162	4,833
Rural No. 11	1.2	.....	173	30	791	919	1,064
No. 14	2.12	.....	178	59	1,582	1,847	2,129
Nemaha county:							
Seneca No. 11	7.0	6.61	2,235	664	10,213	11,913	13,838
Sabetha No. 51	12.9	10.41	2,647	588	16,866	22,766	26,254
Corning R. H. S. No. 1	.....	4.94	3,189	.....	5,931	6,920	7,908
Bancroft R. H. S. No. 2	.....	3.28	1,545	.....	3,933	4,589	5,244
Goff R. H. S. No. 3	.....	4.56	2,686	726	5,472	6,384	7,296
Wetmore R. H. S. No. 4	.....	6.28	2,711	.....	7,533	8,789	10,044
Oneida R. H. S. No. 6	.....	3.17	3,564	.....	3,807	4,442	5,076
Centralia No. 1	2.76	6.72	1,158	229	8,573	9,982	11,507
Corning No. 44	4.14	.....	800	106	2,420	2,801	3,262
Goff No. 86	5.03	.....	694	176	3,310	3,856	4,472
Oneida No. 87	3.04	.....	600	105	1,731	2,007	2,343
Bern No. 92	3.28	4.17	611	120	6,920	8,062	9,266
Bancroft No. 2	2.68	.....	1,112	79	665	733	913
Wetmore No. 1	3.36	.....	551	148	2,050	2,388	2,782
America City No. 1	1.14	.....	301	25	550	630	741
Neosho county:							
Chanute	55.85	27.62	11,578	3,280	62,756	73,184	84,768
Grant Twp. R. H. S.	.....	10.27	1,942	.....	12,321	14,375	16,428
Erie No. 5	7.17	10.45	1,398	336	16,557	19,303	22,188
Shaw No. 6	1.83	.....	296	45	1,158	1,343	1,559
Urbana No. 12	1.54	.....	340	31	845	974	1,137
St. Paul No. 14	3.16	2.25	415	158	4,764	5,563	6,404
Stark No. 70	2.76	.....	560	87	1,557	1,803	2,105
Kimball No. 76	1.94	.....	362	62	1,141	1,323	1,542
Galesburg No. 78	2.32	3.67	374	50	1,477	1,713	1,986
Thayer No. 84	3.88	5.67	747	178	8,999	10,491	12,058
St Francis No. 93	5.32	6.5	261	233	11,949	13,965	16,009
Earleton No. 94	1.49	.....	360	29	772	887	1,039

TABLE A—CONTINUED.

DISTRICTS.	Teaching units based on average daily attendance, 1926-1927.		Total value of tangible property in thousands, 1927.	Total aid received in 1926-1927.	Total state and county aid under proposed plan based on 1927 assessment of tangible property and average daily attendance for 1926-1927.		
	Elementary.	High school.			*First step.* $900 Elem. $1,200 H. S.	*Second step.* $1,050 Elem. $1,400 H. S.	*Third step.* $1,200 Elem. $1,600 H. S.
Ness county:							
Brownell R. H. S. No. 1	.....	4.44	$177	.....	$5,328	$6,216	$7,104
Utica R. H. S. No. 2	.....	4.33	1,442	.....	5,193	6,059	6,924
Ransom R. H. S. No. 3	.....	5.00	2,040	.....	6,003	7,004	8,004
Bazine R. H. S. No. 4	.....	4.89	3,738	$1,100	4,768	5,746	6,724
Beeler R. H. S. No. 5	.....	3.33	1,900	.....	3,996	4,662	5,328
Ness City No. 14	5.72	8.05	1,243	382	12,559	14,653	16,872
Bazine No. 19	4.9	.....	751	176	3,108	3,617	4,204
Brownell No. 29	2.28	.....	433	76	1,327	1,539	1,794
Utica No. 52	4.34	.....	575	158	2,886	3,364	3,900
Beeler No. 55	2.28	.....	456	62	1,306	1,511	1,762
Ransom No. 71	4.14	.....	674	92	2,623	3,042	3,528
Arnold Union No. 1	1.31	4.22	947	124	4,702	5,458	6,310
Norton county:							
Norton No. 1	15.03	.....	10,000	671	.....	.....	.....
Norton Com. H. S.	.....	14.91	9,440	1,100	16,792	19,774	22,756
Almena R. H. S. No. 3	.....	7.73	3,161	.....	9,270	10,815	12,360
Lenora R. H. S. Jt.	.....	7.73	1,668	.....	9,270	10,815	12,360
Clayton R. H. S. Jt. No. 1	.....	3.22	1,267	.....	3,861	4,505	5,148
Edmond R. H. S. No. 1	.....	3.44	1,155	.....	4,131	4,820	5,508
Densmore R. H. S.	.....	3.39	1,269	.....	4,068	4,746	5,424
Almena No. 2	5.93	.....	996	275	3,568	4,158	4,849
Calvert No. 9	1.6	.....	465	55	688	788	935
Edmond No. 11	2.88	.....	427	98	1,854	2,157	2,504
Lenora No. 12	5.07	.....	722	156	3,324	3,867	4,484
Densmore No. 22	1.48	.....	130	51	1,095	1,279	1,477
Oronoque No. 99	1.49	.....	207	42	989	1,149	1,332
Clayton Jt. No. 1	2.56	.....	252	82	1,844	2,152	2,486
Osage county:							
Osage City	14.03	11.5	2,435	781	21,991	25,664	29,581
Carbondale R. H. S.	.....	4.39	1,622	750	4,515	5,393	6,270
Michigan R. H. S.	.....	3.39	965	.....	4,068	4,746	5,424
Barclay R. H. S.	.....	3.06	1,388	.....	3,672	4,282	4,896
Overbrook R. H. S.	.....	7.59	2,576	.....	9,108	10,626	12,144

Melvern R. H. S.	.....	6.67	2,661	.....	8,001	9,335	10,668
Burlingame No. 7	6.69	9.09	1,304	373	14,600	17,030	19,591
Carbondale No. 21	3.28	.....	703	130	1,768	2,049	2,400
Fostoria No. 25	1.94	.....	397	63	1,088	1,259	1,471
Lyndon No. 28	4.14	8.27	962	165	12,036	14,021	16,103
Quenemo No. 30	5.34	5.28	816	156	9,695	11,293	12,978
Melvern No. 42	4.45	.....	704	159	2,790	3,246	3,773
Michigan No. 48	2.4	.....	380	67	1,523	1,769	2,053
Plymouth No. 57	1.49	.....	340	37	794	915	1,071
Peterson No. 64	2.12	.....	425	73	1,198	1,388	1,621
Vassar No. 68	1.89	.....	381	53	1,077	1,245	1,453
Scranton No. 75	4.31	4.5	689	218	8,028	9,367	10,776
Barclay No. 82	2.68	.....	571	82	1,474	1,704	1,992
Olivet No. 95	1.94	2.75	538	61	4,181	4,861	5,595
Overbrook No. 112	3.36	.....	806	132	1,683	1,945	2,288
Osborne county:							
Osborne No. 9	9.93	11.55	2,346	476	18,802	21,897	25,228
Covert R. H. S. No. 1	.....	5.28	1,380	.....	6,336	7,392	8,448
Alton R. H. S. No. 2	.....	7.64	1,707	1,000	8,162	9,689	11,216
Bloomington No. 10	1.37	.....	490	33	465	523	631
Alton Con. No. 15	4.1	.....	1,193	183	3,218	3,775	4,351
Portis Con. No. 19	3.6	4.72	738	136	7,658	8,920	10,256
Downs No. 36	8.1	9.09	1,979	361	14,869	17,308	19,945
Natoma Con. No. 158	6.14	7.82	1,333	292	12,613	14,697	16,914
Covert No. 111	2.72	.....	276	71	1,963	2,288	2,641
Ottawa county:							
Minneapolis	7.52	10.9	2,853	417	15,149	17,600	20,337
Tescott R. H. S. No. 2	.....	5.28	2,408	.....	6,336	7,392	8,448
Culver R. H. S. No. 3	.....	4.0	2,379	.....	4,797	5,597	6,396
Bennington No. 3	3.04	4.83	908	98	7,072	8,222	9,462
Niles No. 6	1.66	.....	443	46	784	900	1,060
Culver No. 7	3.12	.....	818	108	1,473	1,696	2,000
Delphos No. 12	4.86	6.56	1,435	196	9,901	11,511	13,266
Ada No. 50	2.4	3.17	593	62	5,016	5,832	6,708
Tescott No. 95	4.69	.....	709	189	2,969	3,459	4,021
Union No. 2	1.31	.....	400	42	537	613	730
Pawnee county:							
Larned	19.81	14.28	12,556	1,017	14,964	16,994	20,291
Burdett R. H. S. No. 1	.....	4.56	2,946	.....	5,472	6,384	7,296
Garfield R. H. S. No. 2	.....	5.17	3,451	.....	6,201	7,235	8,268
Rozel Con. Union No. 1	5.28	4.56	1,419	181	7,915	9,193	10,613
Garfield Con. Union No. 3	5.72	.....	2,330	219	1,434	1,593	1,985
Zook Con. Union No. 4	4.66	3.89	1,793	174	6,002	6,941	8,060
Burdett Union No. 5	3.88	.....	1,443	131	1,197	1,346	1,639
Sanford No. 12	2.0	.....	723	40	676	759	914
Rural No. 52	1.66	.....	471	55	733	840	995
Ely No. 57	1.83	.....	463	41	912	1,047	1,229

TABLE A—CONTINUED.

DISTRICTS.	Teaching units based on average daily attendance, 1926-1927.		Total value of tangible property in thousands, 1927.	Total aid received in 1926-1927.	Total state and county aid under proposed plan based on 1927 assessment of tangible property and average daily attendance for 1926-1927.		
	Elementary.	High school.			*First step.* $900 Elem. $1,200 H. S.	*Second step.* $1,050 Elem. $1,400 H. S.	*Third step.* $1,200 Elem. $1,600 H. S.
Phillips county:							
Agra R. H. S. No. 1	.....	6.67	$2,648	.....	$8,001	$9,335	$10,668
Kirwin No. 2	6.31	5.61	1,387	$216	10,115	11,766	13,558
Phillipsburg No. 3	8.97	10.27	2,319	407	16,509	19,212	22,147
Glade No. 10	2.12	.....	517	65	1,068	1,230	1,445
Long Island No. 12	3.28	4.06	911	118	6,337	7,366	8,488
Logan No. 18	5.38	6.67	889	215	11,295	13,168	15,131
Woodruff No. 21	2.68	1.08	437	71	2,982	3,468	3,999
Speed No. 44	2.12	3.06	374	63	4,956	5,774	6,629
Prairie View No. 100	2.88	3.17	568	74	5,473	6,369	7,322
Stuttgart No. 127	1.26	.....	288	43	659	762	893
Gretna No. 131	1.31	.....	361	48	590	677	802
Agra No. 132	3.84	.....	771	113	2,187	2,531	2,953
Pottawatomie county:							
Louisville R. H. S	.....	4.06	1,279	.....	4,869	5,681	6,492
Fostoria R. H. S. No. 4	.....	3.33	1,578	.....	3,996	4,662	5,328
Olsburg R. H. S. No. 4	.....	3.67	1,601	.....	6,201	7,235	8,268
Westmoreland R. H. S.	.....	6.06	2,015	1,100	6,172	7,384	8,596
St. George R. H. S. No. 6	.....	3.94	1,647	650	4,075	4,863	5,650
Onaga R. H. S. No. 7	.....	9.32	4,639	.....	11,178	13,041	14,904
Blaine R. H. S. No. 8	.....	3.5	1,656	.....	4,203	4,904	5,604
Garrison R. H. S. Jt	.....	3.33	1,382	.....	3,996	4,662	5,328
Havensville R. H. S.	.....	4.94	1,826	1,080	4,851	5,840	6,828
Emmett Jt. No. 3	.....	4.89	2,882	.....	5,868	6,846	7,824
Wamego No. 19	8.38	10.41	2,027	484	16,510	19,241	22,174
St. Marys No. 39	5.66	3.44	1,176	449	7,012	8,196	9,499
Belvue No. 59	2.4	2.0	505	64	3,733	4,340	4,998
Wheaton No. 67	2.72	3.72	522	85	6,044	7,039	8,087
St. George No. 7	2.64	.....	463	80	1,602	1,859	2,162
Westmoreland No. 10	4.03	.....	510	150	2,712	3,163	3,666
Louisville No. 12	3.08	.....	523	142	1,846	2,151	2,508
Onaga No. 14	5.28	.....	866	185	3,268	3,800	4,419
Havensville No. 17	3.72	.....	645	153	2,228	2,592	3,021
Olsburg No. 38	2.48	.....	531	73	1,363	1,575	1,841

Fostoria No. 100	1.94	.....	279	36	1,292	1,499	1,734
Emmett No. 113	2.84	.....	1,056	88	884	993	1,208
Garrison Union No. 1	2.72	.....	644	111	1,371	1,586	1,865
Flush Union No. 3	3.56	1.88	781	159	1,874	2,173	2,551
Rural No. 23	1.94	.....	436	57	1,035	1,195	1,399
Pratt county:							
Pratt	33.56	16.84	5,557	2,787	39,296	46,031	53,323
Cullison R. H. S	.....	3.39	3,377	.....	4,068	4,746	5,424
Byers R. H. S	.....	3.67	1,372	646	3,755	4,489	5,222
Glendale	.....	1.25	1,029	.....	1,503	1,754	2,004
Sawyer No. 4	.....	3.33	2,138	.....	3,996	4,662	5,328
Coates No. 5	.....	4.33	2.320	701	4,492	5,358	6,223
Hopewell No. 6	.....	.5	399	.....	900	1,050	1,200
Preston Con. No. 8	6.76	5.83	1,977	283	9,829	11,414	13,199
Iuka No. 1	2.48	.....	571	86	1,290	1,490	1,748
Byers No. 13	6.76	.....	1,234	229	4,004	4,648	5,415
Saratoga No. 18	1.2	.....	475	32	336	373	458
Croft No. 42	1.89	.....	524	63	852	978	1,157
Cullison No. 46	4.17	.....	1,481	153	1,378	1,558	1,888
Hopewell No. 72	1.09	.....	310	54	462	532	634
Sawyer No. 78	2.92	.....	734	115	1,412	1,630	1,921
Coates No. 84	4.14	.....	1,112	140	1,918	2,205	2,604
Glendale No. 89	2.16	.....	640	41	943	1,075	1,071
Fairview No. 90	1.66	.....	906	41	94	71	139
Rawlins county:							
Atwood Com. High	.....	8.32	.....	.....	9,981	11,645	13,308
McDonald R. H. S. No. 1	.....	6.00	3,500	701	6,599	7,799	8,899
Herndon R. H. S. No. 2	.....	5.67	2,008	.....	6,804	7,938	9,072
Atwood No. 1	9.41	.....	955	408	6,629	7,753	8,974
Ludell No. 5	1.77	.....	373	92	942	1,095	1,286
Herndon No. 8	2.24	.....	727	173	753	870	1,061
McDonald No. 18	5.1	.....	738	222	3,261	3,805	4,422
Reno county:							
Hutchinson	126.93	54.62	33,243	6,336	123,566	143,554	166,866
Reno Co. Com. H. S	.....	11.27	12,656	1,151	12,367	14,620	16,873
Nickerson	7.69	.....	1,731	353	3,972	4,605	5,413
Arlington R. H. S	.....	6.33	3,620	.....	7,596	8,862	10,128
Partridge R. H. S	.....	6.67	6,937	.....	8,010	9,345	10,680
Plevna R. H. S	.....	3.06	2,401	.....	3,672	4,284	4,896
Abbyville R. H. S	.....	3.89	2,447	.....	4,671	5,450	6,228
Langdon R. H. S	.....	4.94	2,912	.....	5,931	6,920	7,908
Pretty Prairie	.....	7.27	5,367	.....	8,721	10,175	11,628
Sylvia R. H. S	.....	6.56	3,716	.....	7,866	9,177	10,488
Turon R. H. S	.....	5.44	2,520	.....	6,525	7,613	8,700
Haven R. H. S	.....	7.64	12,355	.....	9,162	10,689	12,216
Buhler R. H. S	.....	6.78	4,759	.....	8,136	9,492	10,848
Castleton R. H. S	.....	3.28	1,087	.....	3,933	4,589	5,244
South Hutchinson	5.55	2.63	1,448	190	2,633	3,031	3,574
Hutchinson R. No. 2	2.12	.....	596	66	948	1,087	1,286

TABLE A—CONTINUED.

DISTRICTS.	Teaching units based on average daily attendance, 1926-1927.		Total value of tangible property in thousands, 1927.	Total aid received in 1926-1927.	Total state and county aid under proposed plan based on 1927 assessment of tangible property and average daily attendance for 1926-1927.		
	Elementary.	High school.			*First step.* $900 Elem. $1,200 H. S.	*Second step.* $1,050 Elem. $1,400 H. S.	*Third step.* $1,200 Elem. $1,600 H. S.
Reno county—*Concluded.*							
Nickerson R. No. 5	3.04	.....	$1,357	$92	$609	$657	$842
Castleton No. 12	2.24	.....	519	68	1,080	1,242	1,462
Hutchinson R. No. 23	2.32	.....	1,406	72	.....	.....	.....
Darlow No. 28	2.44	.....	600	61	1,235	1,421	1,667
Partridge No. 42	3.56	.....	985	127	1,600	1,838	2,175
Medora No. 45	2.2	.....	610	63	1,002	1,148	1,357
Hutchinson R. No. 48	2.76	.....	572	121	1,505	1,747	2,047
Langdon Con. No. 62	3,72	.....	1,393	136	1,123	1,263	1,542
Turon Con. No. 73	4.59	.....	1,249	223	2,035	2,348	2,787
Mount Hope Con	3.0	.....	780	172	1,358	1,574	1,868
Plevna No. 84	2.96	.....	755	105	1,427	1,644	1,937
Arlington No. 99	5.52	.....	912	161	3,439	3,993	4,639
Sylvia Con. No. 102	5.79	.....	1,064	192	3,423	3,972	4,628
Abbyville No. 137	2.12	.....	636	82	872	999	1,190
Haven Con. No. 139	5.31	.....	2,017	220	1,534	1,724	2,118
Harmony No. 144	2.24	.....	486	79	1,208	1,398	1,637
Pretty Prairie No. 149	4.9	.....	1.208	196	2,402	2,775	3,268
Buhler Con. No. 150	4.28	.....	1,143	186	1,952	2,251	2,664
Republic county:							
Belleville	12.86	11.68	2,888	678	20,577	23,975	27,662
Agenda R. H. S. No. 1	.....	4.89	2,752	.....	5,868	6,846	7,824
Narka R. H. S. No. 2	.....	4.72	2,954	.....	5,661	6,604	7,548
Courtland Con. 2	4.66	4.5	920	145	8,069	9,392	10,807
Norway Con. No. 3	2.24	2.63	666	82	4,094	4,756	5,486
Wayne No. 3	2.36	.88	396	63	2,520	2,930	3,381
Scandia No. 6	5.1	6.72	1,227	199	10,615	12,355	14,219
Munden No. 20	2.24	2.88	644	78	4,428	5,147	5,930
Scandia R. No. 39	1.54	.....	497	47	591	672	803
Republic No. 63	2.96	6.22	633	123	9,053	10,550	12,111
Talmo No. 105	1.89	.....	293	57	1,205	1,400	1,625
Cuba No. 111	3.4	4.5	678	115	7,328	8,535	9,809
Agenda No. 113	2.28	.....	570	87	1,108	1,279	1,508
Narka No. 118	2.32	.....	859	82	718	808	984
Kackley No. 121	1.43	3.56	429	56	4,863	5,661	6,502

Rice county:							
Sterling No. 1	11.34	12.09	2,578	561	20,286	23,632	27,235
Lyons No. 69	16.85	14.44	5,450	880	23,435	27,215	31,540
Raymond R. H. S. No. 1	.....	3.22	2,065	.....	3,861	4,505	5,148
Chase R. H. S. No. 2	.....	5.56	3,728	.....	6,669	7,781	8,892
Bushton R. H. S. 3	.....	4.89	4,364	.....	5,868	6,846	7,824
Lyons R. No. 2	2.12	.....	1,293	72	.....	.....	.....
Chase R. No. 3	4.62	.....	1,378	198	1,893	2,173	2,590
Lyons R. No. 4	2.08	.....	1,260	58	.....	.....	.....
Alden No. 9	4.72	5.28	1,553	204	8,051	9,349	10,802
Saxman No. 10	1.89	.....	580	53	778	887	1,055
Bushton No. 21	3.16	.....	1,225	130	832	929	1,152
Little River No. 28	4.66	7.77	1,580	231	10,917	12,696	14,633
Raymond No. 38	2.56	.....	1,118	82	545	594	754
Mitchell No. 76	2.92	1.0	1,113	100	2,056	2,359	2,774
Frederick No. 88	1.49	.....	493	52	550	625	750
Geneseo No. 89	4.31	5.17	645	129	8,984	10,470	12,021
Rural No. 91	1.77	.....	960	49	104	81	155
Riley county:							
Manhattan	47.41	31.09	12,046	3,990	57,366	66,972	77,818
Keats R. H. S. No. 1	.....	4.28	1,836	.....	5,139	5,996	6,852
Cleburne R. H. S. No. 2	.....	4.72	1,186	.....	5,661	6,605	7,548
Randolph R. H. S. No. 3	.....	5.72	2,536	.....	6,858	8,001	9,144
Riley R. H. S. No. 4	.....	5.89	3,165	.....	7,065	8,243	9,420
Leonardville R. H. S.	.....	6.56	3,113	.....	7,866	9,177	10,488
Stockdale Jt. No. 6	.....	3.28	806	.....	3,933	4,589	5,244
Manhattan R. No. 1	1.03	.....	444	41	220	241	307
Ogden No. 4	3.64	.....	655	123	2,171	2,520	2,935
Keats No. 6	2.04	.....	537	55	976	1,120	1,319
Manhattan R. No. 7	2.72	.....	587	107	1,461	1,692	1,983
Randolph No. 9	4.14	.....	910	144	2,217	2,565	3,004
Riley No. 15	4.03	.....	715	133	2,422	2,811	3,273
Bala Jt. No. 22	1.94	.....	466	64	983	1,134	1,332
Stockdale No. 29	2.2	.....	549	71	1,086	1,251	1,471
Walesburg No. 34	1.71	.....	383	52	913	1,054	1,234
Zeandale No. 42	1.66	.....	723	50	360	392	496
Manhattan R. No. 45	1.37	.75	468	49	1,382	1,597	1,851
Cleburne No. 54	2.4	.....	567	77	1,233	1,422	1,669
Leonardville No. 59	2.88	.....	639	96	1,538	1,778	2,082
Rooks county:							
Codell R. H. S. No. 1	.....	3.78	991	.....	4,536	5,292	6,048
Woodston R. H. S. No. 2	.....	5.89	1,780	1,100	5,965	7,143	8,320
Webster R. H. S. No. 3	.....	4.72	1,004	1,100	4,561	5,505	6,448
Stockton No. 6	6.07	8.5	1,278	323	13,420	15,647	18,001
Codell No. 11	2.72	.....	538	90	1,551	1,798	•2,098
Palco No. 61	4.83	6.17	910	166	10,214	11,898	13,674
Plainville No. 69	5.48	7.18	1,371	264	11,225	13,070	15,054
Damar No. 71	4.28	1.0	241	127	4,561	5,329	6,123

TABLE A—Continued.

Districts.	Teaching units based on average daily attendance, 1926-1927.		Total value of tangible property in thousands, 1927.	Total aid received in 1926-1927.	Total state and county aid under proposed plan based on 1927 assessment of tangible property and average daily attendance for 1926-1927.		
	Elementary.	High school.			*First step.* $900 Elem. $1,200 H. S.	*Second step.* $1,050 Elem. $1,400 H. S.	*Third step.* $1,200 Elem. $1,600 H. S.
Rooks county—*Concluded.*							
Woodston No. 100	3.48	.....	$433	$95	$2,388	$2,780	$3,215
Zurick Union No. 1	3.68	.....	646	116	2,227	2,585	3,008
Webster Union No. 3	3.0	.....	501	113	1,836	2,135	2,485
Rush county:							
Bison	4.03	5.44	1,598	153	6,525	7,613	8,700
LaCrosse	7.38	9.23	3,874	277	11,070	12,915	14,760
Otis	4.14	4.06	1,037	167	4,869	5,680	6,492
Alexander Con. No. 1	5.90	3.17	1,239	196	7,062	8,210	9,482
Rush Center No. 1	2.36	.....	606	71	1,144	1,316	1,549
LaCrosse No. 8	7.38	.....	1,406	277	4,256	4,941	5,767
Liebenthal No. 11	1.66	.....	364	134	814	954	1,130
Timken No. 12	.80	.....	436	55	191	210	273
McCracken No. 28	3.68	3.83	972	127	6,326	7,352	8,477
Nekoma No. 31	2.12	.....	513	41	1,098	1,262	1,477
Otis No. 47	4.14	.....	1,033	167	2,010	2,321	2,735
Bison No. 61	4.03	.....	791	153	2,288	2,654	3,101
Russell county:							
Dorrance R. H. S	.....	5.0	3,096	.....	6,003	7,004	8,004
Dorrance Gr	3.44	.....	692	175	1,883	2,191	2,569
Paradise R. H. S	.....	3.33	1,815	.....	3,996	4,662	5,328
Paradise Gr	3.16	.....	861	103	1,846	2,127	2,495
Bunkerhill	3.8	4.39	1,326	148	6,548	7,597	8,780
Lucas	5.31	6.61	1,012	207	10,983	12,797	14,713
Russell	13.86	10.64	3,393	746	19,401	22,589	26,116
Rural No. 9	1.77	.....	302	45	1,095	1,269	1,475
Luray	5.07	7.36	935	184	11,779	13,725	15,766
Waldo	3.24	3.5	593	109	6,121	7,129	8,197
Fairport	2.6	.....	1,937	61	.....	.....	.....
Saline county:							
Salina	82.52	39.29	28,500	4,915	73,754	85,441	99,977
Falun R. H. S. No. 1	.....	4.56	2,435	.....	5,472	6,384	7,296
Bavaria R. H. S. No. 2	.....	2.75	2,108	.....	3,303	3,854	4,404
Assaria R. H. S. No. 3	.....	5.61	3,499	.....	6,732	7,854	8,976

Smolan R. H. S. No. 4	.....	3.33	2,211	.....	3,996	4,662	5,328
Brookville R. H. S.	.....	4.72	3,045	.....	5,661	6,605	7,548
Glendale R. H. S. No. 6	.....	3.61	1,182	.....	4,329	5,051	5,772
Kipp R. H. S. No. 8	.....	3.94	2,774	.....	4,725	5,513	6,300
Kipp Con. No. 1	2.2	.....	1,007	77	393	420	549
Glendale Con. No. 2	2.36	.....	586	67	1,178	1,356	1,593
Rural No. 8	1.31	.....	489	31	415	465	563
New Cambria No. 10	1.37	.....	707	63	110	103	167
Bavaria No. 17	1.77	.....	684	48	519	580	708
Brookville No. 22	3.32	.....	935	107	1,479	1,696	2,007
Smolan No. 24	2.36	.....	599	74	1,152	1,326	1,560
Assaria No. 36	2.28	.....	886	56	667	743	908
Hedville No. 39	1.54	.....	458	58	641	735	874
Falun No. 64	2.0	.....	618	72	801	916	1,092
Bridgeport No. 79	2.04	.....	567	62	924	1,059	1,252
Gypsum No. 82	5.31	4.49	1,070	207	8,358	9,732	11,213
Scott county:							
Scott City	10.59	.....	1,631	479	6,606	7,704	8,967
Shallow Water No. 10	1.89	1.13	564	71	2,143	2,484	2,881
Grigston No. 4	1.71	.....	307	50	1,029	1,192	1,388
Manning No. 30	2.4	1.0	575	68	2,427	2,813	3,258
Modoc No. 41	1.66	.....	282	42	1,029	1,193	1,386
Scott City Com. H. S.	.....	8.91	.....	710	10,692	12,474	14,256
Sedgwick county:							
Wichita	438.15	159.76	129,743	25,958	365,472	424,223	495,948
Eagle Twp. R. H. S.	.....	3.06	1,794	.....	3.672	4,284	4,896
No. 2	2.32	.....	453	47	1,362	1,574	1,831
No. 5	2.48	.....	879	138	776	884	1,080
Derby No. 6	3.16	5.67	892	117	8,193	9,533	10,963
No. 14	1.83	.....	505	54	836	958	1,132
No. 15	3.6	.....	642	80	2,197	2,544	2,956
Clearwater No. 33	12.79	7.55	1,579	177	18,119	21,092	24,217
No. 25	1.77	.....	393	42	962	1,109	1,296
No. 38	1.03	.....	352	22	377	425	510
No. 40	1.31	.....	410	45	519	592	707
Mt. Hope No. 44	5.0	4.83	1,782	249	7,374	8,555	9,915
No. 45	2.56	.....	456	57	1,563	1,810	2,103
Valley Center No. 46	4.72	8.9	1,402	232	12,596	14,663	16,872
No. 51	1.43	.....	608	57	318	350	443
No. 57	1.6	.....	499	54	638	728	868
No. 67	2.88	.....	907	154	1,078	1,237	1,488
No. 68	1.26	.....	689	40	10,321	12,013	13,744
No. 82	5.41	.....	1,103	205	3,010	3,490	4,081
Maize No. 83	5.03	5.0	1,887	246	7,454	8,642	10,020
No. 97	.86	.....	445	40	193	209	270
Garden Plain No. 102	2.28	3.72	1,032	156	4,812	5,588	6,468
No. 120	5.34	.....	452	124	4,004	4,669	5,380
No. 124	3.16	.....	716	126	1,644	1,903	2,234

TABLE A—CONTINUED.

DISTRICTS.	Teaching units based on average daily attendance, 1926-1927.		Total value of tangible property in thousands, 1927.	Total aid received in 1926-1927.	Total state and county aid under proposed plan based on 1927 assessment of tangible property and average daily attendance for 1926-1927.		
	Elementary.	High school.			*First step.* $900 Elem. $1,200 H. S.	*Second step.* $1,050 Elem. $1,400 H. S.	*Third step.* $1,200 Elem. $1,600 H. S.
Sedgwick county—*Concluded.*							
Mulvane No. 127	8.34	8.95	$2,146	$1,121	$13,902	$16,299	$18,911
No. 136	1.31	.....	317	66	638	738	872
Cheney No. 141	5.86	6.0	1,065	237	10,640	12,399	14,265
Goddard No. 142	3.68	4.11	1,373	164	6,021	6,983	8,082
Viola No. 160	3.28	3.89	806	99	6,315	7,343	8,453
No. 162	.91	.....	588	48	.....	.....	.....
No. 167	3.04	.....	911	114	1,256	1,438	1,712
No. 169	2.28	.....	554	68	1,153	1,329	1,560
No. 171	3.28	.....	232	86	2,518	2,940	3,386
Seward county:							
Liberal	28.19	16.32	5,251	1,305	35,765	41,680	48,121
Kismet R. H. S. No. 1	.....	3.33	1,896	.....	3,996	4,662	5,328
Rural Jt. No. 4	.91	.....	301	46	403	462	552
Rural No. 10	1.43	.....	395	38	657	752	888
Kismet Village	3.28	.....	547	86	2,046	2,373	2,756
Shawnee county:							
Topeka	272.07	89.1	88,430	15,473	203,665	235,766	276,711
Berryton R. H. S. No. 1	.....	4.89	1,462	.....	5,868	6,846	7,824
Auburn R. H. S. No. 2	.....	4.06	1,403	1,100	3,769	4,581	5,392
Washburn R. H. S. No. 3	.....	8.68	3,677	1,100	9,313	11,049	12,784
Seaman R. H. S. No. 5	.....	13.23	4,147	1,100	14,776	17,422	20,068
Silver Lake R. H. S.	.....	6.22	5,040	1,100	6,361	7,605	8,848
Rossville R. H. S.	.....	6.94	3,974	.....	8,325	9,713	11,100
Dover R. H. S. No. 8	.....	3.5	1,373	.....	4,203	4,904	5,604
Auburn No. 1	1.43	.....	363	43	700	805	947
Wakarusa No. 3	1.83	.....	668	50	595	669	810
Tecumseh No. 7	2.68	.....	2,529	89	.....	.....	.....
Pierce No. 14	3.12	.....	299	68	2,292	2,670	3,078
Dover No. 15	2.48	.....	358	62	1,633	1,898	2,198
Wanamaker No. 33	2.08	.....	665	98	777	889	1,068
Rossville No. 34	6.31	.....	1,026	240	3,900	4,538	5,280
Highland Park No. 35	10.83	9.05	1,437	.....	7,592	8,784	10,122
Berryton No. 39	2.2	.....	443	67	1,249	1,446	1,687

E. Indianola No. 42	6.62	.....	637	298	4,705	5,509	6,386
Rochester No. 43	3.12	.....	409	108	2,087	2,432	2,818
Silver Lake No. 46	3.12	.....	822	130	1,445	1,666	1,970
Elmont No. 48	1.66	.....	683	62	408	452	564
Ayers No. 49	1.71	.....	608	59	568	642	777
Lyman No. 59	5.86	.....	588	278	4,114	4,817	5,578
Richland No. 60	1.6	.....	271	49	985	1,143	1,329
Belvoir No. 61	6.86	.....	568	265	5,057	5,916	6,831
Willard Jt. No. 85	1.89	.....	220	43	1,328	1,545	1,785
Kaw Valley No. 87	1.2	.....	378	62	451	518	622
Seabrook No. 88	3.24	.....	496	108	2,064	2,401	2,788
Dawson No. 92	2.68	.....	403	131	1,677	1,958	2,279
West Indianola No. 93	2.28	.....	777	97	790	898	1,085
Avondale No. 97	2.2	.....	496	57	1,179	1,360	1,591
Sheridan county:							
Sheridan Com. H. S	.....	8.82	10,356	.....	10,575	12,338	14,100
Selden R. H. S.	.....	4.17	1,897	.....	5,004	5,838	6,672
Studley Jt. No. 1	1.43	.....	362	45	699	804	947
Angelus Con. No. 1	4.52	.....	553	178	3,061	3,573	4,140
Hoxie Con. No. 2	1.66	.....	209	53	1,128	1,314	1,521
Selden No. 26	3.72	.....	668	129	2,217	2,575	2,999
Hoxie Con. No. 19	5.69	.....	1,183	272	3,075	3,573	4,190
Sherman county:							
Goodland No. 1	20.15	.....	2,500	998	13,387	15,659	18,182
Sherman Com. H. S	.....	13.27	.....	.....	15,921	18,575	21,228
Edson Con. No. 2	2.92	1.88	1,582	95	2,410	2,748	3,245
Ruleton Union No. 3	2.12	1.00	459	58	2,358	2,739	3,164
Kanorado Con. No. 73	5.41	4.22	1,222	178	7,925	9,214	10,626
Smith county:							
Harlan R. H. S. No. 1	.....	3.28	1,051	.....	3,933	4,589	5,244
Athol R. H. S. No. 2	.....	3.89	1,939	.....	4,671	5,450	6,228
Cedar R. H. S. No. 3	.....	3.06	1,629	.....	3,672	4,284	4,896
Gaylord R. H. S. No. 4	.....	4.89	1,927	.....	5,868	6,846	7,824
Cedar No. 1	2.28	.....	439	65	1,328	1,539	1,793
Claudell No. 2	1.94	.....	405	50	1,088	1,258	1,468
Smith Center No. 4	9.55	11.32	2,329	428	18,254	21,252	24,482
Gaylord No. 9	4.41	.....	905	163	2,448	2,839	3,319
Lebanon No. 71	7.21	8.05	1,022	1,286	13,327	15,711	18,198
Harlan No. 116	1.49	.....	273	58	873	1,016	1,184
Athol No. 140	2.24	.....	423	84	1,297	1,507	1,758
Kensington No. 141	3.76	5.28	845	109	8,343	9,710	11,161
Belaire Union No. 1	2.32	.....	817	80	782	885	1,070
Stafford county:							
Antrim R. H. S.	.86	3.89	1,236	.....	4,671	5,450	6,228
Radium Con. No. 1	1.54	3.28	1,149	96	3,499	4,042	4,798
Stafford No. 22	10.55	11.14	2,022	397	19,422	22,623	26,027
St. Johns (R.) No. 28	1.6	.....	518	55	518	585	709
St. Johns (R.) No. 33	1.94	.....	443	64	1,017	1,176	1,378

TABLE A—CONTINUED.

DISTRICTS.	Teaching units based on average daily attendance, 1926-1927.		Total value of tangible property in thousands, 1927.	Total aid received in 1926-1927.	Total state and county aid under proposed plan based on 1927 assessment of tangible property and average daily attendance for 1926-1927.		
	Elementary.	High school.			*First step.* $900 Elem. $1,200 H. S.	*Second step.* $1,050 Elem. $1,400 H. S.	*Third step.* $1,200 Elem. $1,600 H. S.
Stafford county—*Concluded.*							
Antrim No. 40	2.28	.....	$461	$50	$1,310	$1,514	$1,764
St. Johns No. 45	11.03	10.45	1,739	545	19,310	22,533	25,929
Hudson No. 75	1.83	3.39	702	113	4,549	5,291	6,103
Macksville No. 76	6.41	7.68	1,183	305	12,905	15,049	17,309
Zenith No. 96	1.94	.....	531	54	895	1,027	1,212
Stanton county:							
Stanton County Com. H. S.	.....	3.28	2,608	.....	3,933	4,589	5,244
Manter R. H. S. No. 1	.....	3.33	1,356	.....	3,996	4,662	5,328
Johnson No. 4	4.03	.....	736	124	2,399	2,783	3,240
Manter No. 27	2.4	.....	360	52	1,568	1,820	2,108
Stevens county:							
Hugoton Com. H. S.	.....	7.18	2,365	.....	8,613	10,049	11,484
Moscow R. H. S. No. 1	.....	3.67	2,127	.....	4,401	5,135	5,868
Hugoton No. 2	5.31	.....	1,058	416	2,776	3,256	3,840
Moscow (U.) No. 1	2.84	.....	629	112	1,500	1,738	2,038
Hugoton (R.) No. 33	1.71	.....	212	43	1,178	1,371	1,585
Hugoton (R.) No. 40	1.94	.....	170	45	1,446	1,686	1,943
Hugoton (R.) No. 43	1.49	.....	203	48	988	1,152	1,334
Sumner county:							
Wellington	52.93	23.52	8,098	2,427	61,285	71,291	82,513
Caldwell	13.52	12.77	2,778	629	22,726	26,480	30,511
Milan R. H. S. No. 1	.....	3.33	.....	.....	3,996	4,662	5,328
South Haven R. H. S.	.....	9.68	.....	1,100	10,510	12,445	14,380
Argonia R. H. S. No. 4	.....	6.61	.....	701	7,228	8,550	9,871
Belle Plaine No. 5	.....	8.45	.....	.....	10,134	11,823	13,512
Oxford No. 1	8.24	8.00	1,558	359	14,314	16,682	19,205
Belle Plaine No. 2	6.34	.....	1,422	266	3,305	3,831	4,498
Anson No. 7	2.44	1.13	1,062	89	1,873	2,147	2,527
South Haven No. 19	5.03	.....	1,033	163	2,814	3,260	3,807
Geuda Springs No. 28	4.38	3.44	766	158	6,757	7,871	9,062
Riverdale No. 54	1.83	.....	483	61	861	992	1,169
Mayfield No. 74	2.2	1.0	468	64	1,511	1,751	2,036
Milan No. 78	2.6	.....	507	70	1,509	1,747	2,036

Conway Springs	7.83	6.94	1,067	380	13,392	15,633	17,982
Corbin No. 114	2.0	1.25	436	68	2,581	3,001	3,464
Milton No. 124	4.21	4.17	1,480	160	6,404	7,424	8,592
Argonia No. 127	6.28	.....	1,357	324	3,292	3,827	4,498
Hunnewell No. 156	2.76	.....	361	72	1,870	2,176	2,518
Dalton No. 168	1.21	.....	618	47	115	112	169
Perth No. 169	1.03	.....	280	46	461	532	630
Thomas county:							
Colby Com. H. S.	.....	8.45	.....	.....	10,134	11,823	13,512
Colby Con. No. 4	12.62	.....	2,248	574	7,412	8,631	10,074
Levant Con. No. 24	2.76	2.38	821	119	3,986	4,630	5,355
Gem. Con. No. 33	4.38	3.33	968	171	6,315	7,348	8,477
Brownville Con. Jt	2.36	1.63	687	87	2,959	3,433	3,975
Menlo Con. Jt. No. 46	5.52	3.83	796	212	8,161	9,517	10,952
Brewster Con. Jt.	6.24	5.89	1,298	259	10,475	12,200	14,053
Rexford Con. Jt. 88	3.0	4.06	695	162	6,373	7,428	8,552
Trego county:							
Trego County Com. H. S.	.....	10.05	.....	.....	12,060	14,070	16,080
Wakeeney No. 1	8.21	.....	1,491	359	4,794	5,578	6,511
Collyer No. 2	2.52	3.11	671	124	4,872	5,672	6,538
Ogallah No. 3	3.28	.....	445	112	2,172	2,531	2,934
Wabaunsee county:							
Paxico R. H. S. No. 1	.....	3.11	2,376	.....	4,050	4,725	5,400
Halifax R. H. S. No. 2	.....	.38	2,322	.....	900	1,050	1,200
Harveyville No. 3	.....	5.83	2,000	1,080	5,913	7,079	8,244
Maplehill R. H. S.	.....	4.33	2,981	.....	5,193	6,059	6,924
Eskridge R. H. S. No. 5	.....	8.32	4,007	.....	9,981	11,645	13,308
Wabaunsee No. 1	1.71	.....	650	63	501	563	689
Harveyville No. 12	3.08	.....	617	123	1,723	2,000	2,339
Alma No. 16	5.34	7.0	1,390	1,451	11,663	13,696	15,365
Maplehill No. 39	3.8	.....	1,218	133	1,460	1,665	1,991
McFarland No. 41	4.52	1.75	786	153	4,833	5,625	6,495
Keene No. 56	2.4	.....	311	66	1,627	1,894	2,192
Eskridge No. 63	6.14	.....	805	228	4,324	5,043	5,842
Alta Vista No. 81	3.56	7.05	747	127	10,416	12,136	13,931
Paxico No. 82	2.96	.....	726	148	1,427	1,653	1,952
Newberry Union No. 1	4.41	.....	.....	109	.....	.....	.....
Wallace county:							
Wallace County Com. H. S.	.....	5.83	59	.....	6,993	8,159	9,324
Wallace Con. No. 1	3.52	2.25	861	118	4,458	5,178	5,984
Sharon Springs No. 2	8.0	.....	1,392	312	4,800	5,582	6,504
Weskan No. 3	3.64	4.17	1,742	204	5,463	6,320	7,352

TABLE A—Concluded.

Districts.	Teaching units based on average daily attendance, 1926-1927.		Total value of tangible property in thousands, 1927.	Total aid received in 1926-1927.	Total state and county aid under proposed plan based on 1927 assessment of tangible property and average daily attendance for 1926-1927.		
	Elementary.	High school.			*First step.* $900 Elem. $1,200 H. S.	*Second step.* $1,050 Elem. $1,400 H. S.	*Third step.* $1,200 Elem. $1,600 H. S.
Washington county:							
Linn R. H. S. No. 1		4.11	$2,720		$4,932	$5,754	$6,576
Haddam R. H. S. No. 2		5.56	3,924	$701	5 968	7,081	8,191
Mahaska R. H. S. No. 3		4.06	2,588		4,869	5,681	6,492
Clifton R. H. S.		7.5	3,789		9,000	10,500	12,000
Morrowville R. H. S.		5.39	4,070		6,462	7,539	8,616
Washington No. 1	7.93	9.27	1,945	355	14,988	17,449	20,103
Hanover No. 14	4.14	4.5	1,433	279	6,697	7,789	9,023
Haddam No. 19	3.68		845	161	1,883	2,182	2,565
Hollenberg No. 30	2.2	.75	470	67	2,108	2,447	2,833
Greenleaf No. 36	4.93	5.67	1,345	203	9,020	10,491	12,095
Linn No. 59	3.08		822	132	1,407	1,622	1,920
Mahaska No. 73	2.96		733	106	1,458	1,683	1,980
Palmer No. 87	2.24		482	87	1,206	1,397	1,637
Barnes No. 119	3.64	3.89	731	118	6,732	7,838	9,016
Morrowville No. 124	3.04		489	109	1,893	2,203	2,561
Clifton C. & W. No. 2	6.17		1,456	263	3,106	3,595	4,229
Wichita county:		6.94			6,246	7,287	8,328
Wichita Com. H. S.	4.31		722	163	2,633	3,063	3,565
Leoti No. 1	2.48		293	54	1,738	2,023	2,336
Marienthal No. 33	.91		573	54	4	19	54
Selkirk No. 49							
Wilson county:	22.44	15.68	3,530	1,164	32,547	37,989	43,784
Fredonia	30.74	18.68	10,682	1,579	32,474	37,615	43,425
Neodesha		3.17	1,584		3,807	4,442	5,076
Vilas H. S.	7.28	5.67	677	284	10,607	12,389	14,238
Buffalo	2.08		310	67	1,340	1,559	1,809
New Albany	2.6		1,838	72			
Buffville	2.76		659	93	1,402	1,637	1,901
Rural No. 25	6.0	8.09	709	299	13,739	16,044	18,419
Altoona	1.14		2,459	29			
Rural No. 33							

Lafontaine	1.2	2.5	300	78	1,389	1,619	1,878
Benedict Con. No. 2	4.45	4.06	816	165	7,485	8,719	10,035
Rural Con. No. 3	1.14	.....	519	56	191	207	274
Coyville Con. No. 4	4.14	3.39	616	140	6,730	7,844	9,020
Woodson county:							
Yates Center	12.38	11.91	2,149	639	21,571	25,166	28,975
Vernon R. H. S	.....	3.0	962	.....	3,600	4,200	4,800
Toronto Jt. No. 3	6.93	6.17	931	277	11,961	13,955	16,041
Neosho Falls No. 8	4.28	5.22	562	186	9,087	10,604	12,178
Vernon No. 20	1.71	.....	374	52	926	1,071	1,252
Wyandotte county:							
Kansas City	614.52	124.05	142,327	36,707	451,730	526,021	614,543
Bonner Springs	13.1	9.05	3,818	1,483	15,443	18,074	21,085
Piper R. H. S. No. 1	.....	3.94	.....	.....	4,725	5,515	6,300
Old Muncie No. 5	3.0	.....	546	132	1,749	2,035	2,376
Vance No. 6	4.97	.....	531	192	3,484	4,071	4,710
Turner No. 8	6.52	4.44	4,657	267	3,943	4,412	5,347
Welborn No. 10	9.72	8.18	1,172	495	17,691	20,663	23,753
Wolcott No. 11	1.77	.....	393	58	945	1,094	1,280
Stony Point No. 13	4.76	.....	838	191	2,836	3,299	3,845
White Church No. 14	5.21	.....	691	225	3,427	4,002	4,625
Junction No. 16	4.83	.....	637	261	3,130	3,664	4,261
Vernon No. 17	5.2	.....	373	175	3,945	4,614	5,319
Edwardsville No. 20	3.16	3.39	696	108	5,760	6,703	7,716
Morris No. 21	3.04	.....	1,181	68	896	998	1,218
Pomeroy No. 23	2.0	.....	379	59	1,172	1,359	1,623
Sinai No. 31	2.56	.....	333	122	1,682	1,967	2,284
Oak Grove No. 32	2.24	.....	450	86	1,255	1,456	1,702
Hazel Grove No. 34	2.88	.....	429	100	1,848	2,152	2,498
Horniff No. 36	1.89	.....	269	65	1,232	1,436	1,665
Timmons No. 37	1.37	.....	538	84	342	387	484
New Muncie No. 43	2.92	.....	691	112	1,479	1,710	2,010

NOTE.—Where data were available, 60% of the total cost of school transportation is included in each district furnishing transportation. Information concerning joint school districts will be found in one county only and in the county that has supervision over the district. The reports for a few districts are blank because information is not available. A few districts do not participate in state and county aid because the one-and-a-half mill district tax produces an amount equal to, or greater than, the minimum cost.

TABLE B.

SHOWING THE TOTAL STATE AND COUNTY AID WHICH THE PROPOSED FINANCING PLAN WOULD BRING TO ONE-TEACHER DISTRICTS AT EACH OF THE THREE STEPS.

Valuation of district.	*First step: $900 program.*	*Second step: $1,050 program.*	*Third step: $1,200 program.*
$10,000	$885	$1,032	$1,180
20,000	870	1,014	1,160
30,000	855	996	1,140
40,000	840	978	1,120
50,000	825	960	1,100
60,000	810	942	1,080
70,000	795	924	1,060
80,000	780	906	1,040
90,000	765	888	1,020
100,000	750	870	1,000
110,000	735	852	980
120,000	720	834	960
130,000	705	816	940
140,000	690	798	920
150,000	675	780	900
160,000	660	762	880
170,000	645	744	860
180,000	630	726	840
190,000	615	708	820
200,000	600	690	800
210,000	585	672	780
220,000	570	654	760
230,000	555	636	740
240,000	540	618	720
250,000	525	600	700
260,000	510	582	680
270,000	495	564	660
280,000	480	546	640
290,000	465	528	620
300,000	450	510	600
310,000	435	492	580
320,000	420	474	560
330,000	405	456	540
340,000	390	438	520
350,000	375	420	500
360,000	360	402	480
370,000	345	384	460
380,000	330	366	440
390,000	315	348	420
400,000	300	330	400
410,000	285	312	380
420,000	270	294	360
430,000	255	276	340
440,000	240	258	320
450,000	225	240	300
460,000	210	222	280
470,000	195	204	260
480,000	180	186	240
490,000	165	168	220
500,000	150	150	200
510,000	135	132	180
520,000	120	114	160
530,000	105	96	140
540,000	90	78	120
550,000	75	60	100
560,000	60	42	80
570,000	45	24	60
580,000	30	6	40
590,000	15	0	20
600,000	0	0	0

NOTE.—The bill as drafted provides for the exclusion of one-teacher districts from the second and third steps. The figures given for the second and third steps make it possible to discover the total state and county aid for any desired combination of such districts that would qualify for the second and third steps. Simply add the total aid as given for such districts and the sum will be the state and county aid for the combination. This assumes the necessity of continuing the operation of the one-teacher schools.

REPORT OF THE

State School Code Commission of Kansas

A Plan for Providing Equality of Educational Opportunity in Kansas—A Basic Inquiry Made for the State School Code Commission

BY

PAUL R. MORT,
Associate Professor of Education, Teachers College, Columbia University

---

Supplement to Volume II
OCTOBER 3, 1928

PRINTED BY KANSAS STATE PRINTING PLANT
B. P. WALKER, State Printer
TOPEKA 1928
12-4983

TABLE OF CONTENTS.

	PAGE
EDITORIAL NOTE	4
CHAPTER I.—*Improvement of the Kansas Plan of Financial Support for Common Schools*	5
Principles that Should Govern the Financial Support of Common Schools	6
The Minimum Program	7
Table Showing the Expenditure for Teachers' Wages and Supervision in Kansas Counties of Average Wealth	9
Table Showing Expenditure for Teachers' Wages and Supervision in Kansas Districts of Average Wealth	10
An Index of the Cost of the State's Minimum Program	12
Table Showing Standards for Elementary and High-school Teaching Units Based on Average Districts in Kansas	13
Relative Ability to Pay	14
Methods of Equalizing the Burden of the State's Minimum Program	16
The Small-fund Plan	16
A Practical Plan for Kansas	17
Chart Showing a $1,200 Program for Fourteen Selected Counties	20
Chart Showing a $1,200 Program for Fourteen Selected Districts	21
Steps Toward a More Adequate Program	22
Chart Showing Three Steps to a $1,200 Program as Illustrated by Fourteen Selected Counties	23
Chart Showing Three Steps to a $1,200 Program as Illustrated by Fourteen Selected Districts	26
CHAPTER II.—*Special Conditions to be met in the Establishment of an Equitable Financing Plan,*	29
Present State Aid Laws	29
Tuition for Nonresident Pupils	29
Kindergartens	30
Junior Colleges	31
School Organization and the Index of Need	32
The Assessment of Property	32
Responsibility for Delinquent Taxes	33
No Minimum Tax in High-school Districts	33
Distribution of Aid to School Districts	34
Data Upon Which Equalization is Based	34
A Constant Fund or a Constant Program	35
CHAPTER III.—*The State's Minimum Program*	36
Relation of the Financing Plan to the Minimum Program	36
Provision for Local Control of Education	37
The One-teacher School Problem	39
Supervision of Instruction	40
The Training of Teachers	40
Minimum Salary Schedules	41
The Provision of Special Classes	42
Extent of Penalties	43
The Financing Program Related to Present and Future Standards	43
APPENDIX I.—*Cost of Living in Different Kansas Communities—Guy H. Jaggard*	44
APPENDIX II.—*A Proposed Bill for Setting up an Equitable Financing Plan*	56
APPENDIX III.—*Tables Showing the Operation of the Proposed Financing Plan in All Kansas School Districts*	59

EDITORIAL NOTE.

The Commission offers, as a supplement to Volume II of its report, the following plan for providing equality of educational opportunity, by Dr. Paul R. Mort, Associate Professor of Education, Teachers College, Columbia University, New York City.

Doctor Mort is recognized nationally as an authority on the subject about which he writes. He has thoroughly studied the problems of school finance in Kansas, and therefore writes with fresh and full knowledge of the subject. It is believed that the simplicity as well as the practicability of his suggestions will be evident even to the casual reader. We commend his recommendations to the Legislature and to the consideration of the patrons of Kansas schools.

THE STATE SCHOOL CODE COMMISSION.
BY C. E. RARICK, *Secretary.*

A Plan for Providing Equality of Educational Opportunity in Kansas.

CHAPTER I.

IMPROVEMENT OF THE KANSAS PLAN OF FINANCIAL SUPPORT FOR COMMON SCHOOLS.

The first volume of the report of the State School Code Commission pointed out the gross inequalities that exist both in educational opportunities and in the burden of school support. There are districts in Kansas which would have to tax themselves to the point of confiscation in order to have sufficient funds to support the kind of an educational program the average community in Kansas finds desirable. On the other hand, there are communities in Kansas which are so favored by the present plan of school support that the burden of even an elaborate school program is of slight consequence. This section of the report shows how these inequalities have grown up because of the failure of the state to keep its plan of financing the public schools abreast with the demands made by the present-day civilization for a relatively expensive educational program.

Kansas has made no important steps towards improving its system of supporting public schools since that time, nearly three quarters of a century ago, when the state founders wrote into its constitution the injunction that—

"The legislature shall encourage the promotion of intellectual, moral, scientific and agricultural improvement by establishing a uniform system of common schools, . . ."

and at the same time made provision for distributing the income of the bounty of the federal government. Since that time the amount added by the state of Kansas, as a state, to the funds distributed has been negligible.

Whereas the amount provided by the federal government was sufficient to pay approximately half of the cost of the public education at the time the constitution was adopted, the amount has now dwindled in its importance to less than two per cent of the cost of the common schools. No other state in the Union provides so small a percentage of the cost of education from state funds. In several states large funds are raised by taxation to supplement the income from permanent school funds. An analysis of the problem in several states shows that most states should provide at least a third of the funds necessary to support the common schools. Several states are now contributing an even larger proportion.

In recent years the state has recognized that there are some districts which are unable to support even the most meager educational program. This resulted in the plan of distributing additional state and county aid to schools which, after levying ten mills, did not have sufficient funds to maintain school for eight months. Conditions for participating in this fund, however, were made such that this section of the law has been inoperative for a number of

years. Practically all that is left of this idea in Kansas is an appropriation by the state of special funds to individual districts.

While one could point out obvious shortcomings of the present system of distributing what money the state has, the chief shortcoming is in its amount. It may be stated, however, that the distribution of the funds on the present basis does not bear close relation to the needs of the communities.

Principles that Should Govern the Financial Support of Common Schools.

There are two basic principles which should govern the relation of the state to the local community in the support and control of the school system. These are (1) the equalization of educational opportunity, and (2) the encouragement of progress. Both of these principles have been recognized for more than a century by the various states. The principle of equalization of educational opportunity may be traced as far back as the laws of the Massachusetts Bay Colony, passed in 1642 and 1647. This principle is recognized in the Kansas law for aiding weak districts, as well as in the legislation that sets a minimum length of school term, requires the certification of teachers, determines subjects to be taught, and provides for the development of a state course of study.

The second principle has likewise been recognized for more than a century in some of our states. There is evidence of the recognition of this principle in every state at the present time. In Kansas it is recognized in the development of the office of State Superintendent of Public Instruction, the State Department of Education, and the State Board of Education. These authorities have the duty of supervising the carrying out of the state's minimum requirements, and the further duty of leading localities to offer a better educational program than the state itself requires.

The demands of the first of these principles upon the financing program has been defined by the Educational Finance Inquiry* as follows:

"To carry into effect the principle of 'equalization of educational opportunity' and 'equalization of school support' as commonly understood it would be necessary: (1) to establish schools or make other arrangements sufficient to furnish the children in every locality within the state with equal educational opportunities up to some prescribed minimum; (2) to raise the funds necessary for this purpose by local taxation or state taxation adjusted in such manner as to bear upon the people in all localities at the same rate in relation to their tax-paying ability; and (3) to provide adequately either for the supervision and control of all the schools, or for their direct administration by a state department of education."

As will be seen from this statement, which has proved acceptable to large numbers of both educators and laymen, the equalization of educational opportunity makes specific demands upon the state for the support of education. The burden of supporting the prescribed minimum program cannot be distributed upon the people of all localities according to their ability to pay taxes without participation of the state in the support of the schools.

The setting up of mandatory legislation, which on paper at least would give to all children in the state a certain minimum of educational opportunity, has received the major part of the attention in interpreting the demands of the

* Strayer, G. D., and Haig, R. M., The Financing of Education in the State of New York, Educational Finance Inquiry, Volume I, Macmillan 1923.

principle of the equalization of educational opportunity. Since education became a major activity of government, steps have been taken, of course, to work out the demands upon the financing system. Students of the problem began to realize that a satisfactory minimum program of education could never be required unless provision was made for the state to participate in its support. The result has been development along two lines. The first was the step to aid weak districts and the second was the out-and-out recognition in the law of the fact that the state could not require a satisfactory minimum program.

Attention has already been called to the fact that Kansas has taken a step in legislation for aiding weak districts. The fact that this step is not a large one required Kansas to move in the other direction also. One of the indications of this is the fact that while in all the Barnes high school counties but one the counties are required by law to provide $1,200 for each high-school teacher, in one county the county is required by law to provide $1,500 for each high-school teacher. Obviously the members of the legislature did not consider the more expensive program an undesirable program. To make such a step mandatory in all counties in the state, however, would have resulted in a large burden falling upon poor counties. Other evidence of the effect of the failure to develop a proper financing system may be found in the low requirements for training of teachers and the inadequate requirements for the supervision of instruction. Undoubtedly the lack of an adequate system of financing common schools has kept the state of Kansas from taking continued steps to set up adequate requirements for the initial preparation of the teachers who are allowed to teach Kansas boys and girls, and adequate provision for the improvement of those teachers through a satisfactory system of supervision.

The Minimum Program.

The first consideration in the development of an adequate plan for the participation of the state in the financing of education is the determination of the extent of the minimum program which the state should require. There are those who would hold that to determine the standard of education which the state should guarantee to all of its children we should follow the following principle proposed by the great philosopher, John Dewey:

"What the best and wisest parent wants for his own child, that must the community want for all of its children. Any other ideal for our schools is narrow and unlovely; acted upon, it destroys our democracy." *

To accept such a standard would demand that the state go to those communities which are offering the best in the way of education and adopt their standard of education for the entire state. But there are two practical objections to such a standard. In the first place, the state as a whole is not as able to support schools as the favored districts which are offering the most extensive educational opportunities. In the second place, so few of the people of the state would have experienced the superior program that the practical adoption of such a program would be impossible.

We may avoid both of these objections by looking for a standard for the state in the experience of those districts which have been neither helped nor

* Dewey, John: School and Society. University of Chicago Press; 1900.

hindered by the plan of leaving the greater part of the support of schools to localities. These are the districts of average wealth. These communities have the same ability to support schools as the state as a whole. What they do is a fair measure not only of what the state as a whole is able to do, but what the people of the state, working under average conditions, are willing to do.

For the purpose of determining what the communities of average wealth find it possible to do in the way of educational opportunity, those counties in the state which vary not more than ten per cent from the state average in ability to support schools were selected. It was found that the average amount of tangible wealth back of each teaching unit in the state as a whole for the last year, for which complete data were available, was $165,000. All counties having not less than $150,000 nor more than $181,000 back of each teaching unit were taken as counties of average wealth. Table I gives these counties arranged in order of their expenditures for teachers' wages and supervision in the year 1926-'27 for each teaching unit. The median expenditure was found to be $1,012. Considering expenditures for teachers' wages and supervision as 80 per cent of the total current expenditure, this is equivalent to $1,265 for total current expenditure per teaching unit.† The teaching unit used may be thought of as an elementary teaching unit. Each high-school teaching unit was counted as one and a third elementary teaching units.‡ The $1,265 figure for elementary units is therefore comparable to $1,587 for each high-school teaching unit.

In selecting counties it was impossible to obtain communities which were alike in their ability to support schools. Counties are made up of many districts, varying greatly in their ability to support schools. As another approach to this problem, districts of average ability to support schools were chosen. The impossibility of properly allocating high-school pupils to the responsible districts complicated this problem. To avoid this difficulty elementary pupils alone were considered. In estimating relative ability, amount of wealth back of elementary teaching units only was used. The tangible wealth back of each elementary unit in the state proved to be $242,000. Outside of the one-teacher school districts, there were 100 districts within five per cent of the state average ability to support schools. They are listed in Table 2. The median current expenditures estimated by the method used in the counties was for these districts found to be $1,356. This is doubtless a more acceptable figure than the figure obtained from counties.

---

† It is customary to compute the cost of the minimum program in terms of current expenditure. Current expenditure represents all costs other than capital outlay and debt service. Inasmuch as the Kansas accounting system does not lend itself to the customary division of expenditures, it was necessary to arrive at a current expenditure figure by an indirect method. The method described was chosen as the most satisfactory.

‡ Basis for this is explained in the next section.

TABLE 1.—Expenditure for teachers' wages and supervision in Kansas counties of average wealth.*

NAME OF COUNTY.	Total Teaching units.	Tangible property, in thousands, per teaching unit.	Expenditure teachers' wages and supervision per teaching unit. 1926-1927.
Wyandotte	909.72	$180	$1,899
Montgomery	461.57	161	1,694
Leavenworth	246.21	180	1,444
Ford	193.28	169	1,397
Lyon	300.90	175	1,367
Wilson	249.09	150	1,234
Allen	237.17	158	1,228
Riley	230.89	162	1,225
Miami	209.22	181	1,144
Pratt	187.36	159	1,119
Sumner	393.21	164	1,085
Finney	122.17	150	1,067
Marion	296.39	177	1,062
Morris	168.21	157	1,059
Clark	87.22	155	1,045
Stafford	169.42	171	1,026
Russell	160.69	178	1,022
Kingman	185.94	168	1,019
Kearny	43.33	167	1,012
Mitchell	201.45	155	1,007
Jackson	207.60	160	994
Ellsworth	158.53	173	984
Haskell	39.19	153	981
Doniphan	170.35	165	968
Ottawa	159.92	175	966
Greeley	30.96	173	943
Wabaunsee	164.28	171	935
Anderson	174.77	160	927
Rush	133.12	157	920
Jewell	252.75	153	914
Lincoln	145.47	171	913
Jefferson	206.17	159	912
Franklin	244.21	168	905
Harper	179.17	179	894
Republic	222.36	182	884
Smith	208.23	154	860
Hodgeman	67.45	179	843

Median expenditure for teachers' wages and supervision, $1,012.

* Counties within 10 per cent of the state average tangible wealth back of each teaching unit. Then range is from $150,000 to $181,000 per teaching unit.

TABLE 2.—Expenditure for teachers' wages and supervision in Kansas districts of average wealth* (one-teacher districts excluded).

DISTRICT.	County.	Number teaching units.	Tangible property, in thousands, per elementary teaching unit.	Expenditure teachers' wages and supervision per teaching unit, 1926-1927.
Marion	Marion	17.93	$246	$2,231
Kansas City	Wyandotte	779.92	232	2,040
Neodesha	Wilson	55.64	237	1,980
Carlyle	Allen	1.43	238	1,972
La Fontaine	Wilson	2.13	250	1,944
Leavenworth	Leavenworth	98.62	252	1,899
Winfield	Cowley	96.14	234	1,867
Junction City	Geary	63.83	237	1,821
Douglass	Butler	1.83	237	1,727
Osborne	Osborne	25.23	231	1,583
Anthony	Harper	33.88	246	1,573
Copeland	Gray	2.96	246	1,520
Belpre (con.)	Edwards	4.45	233	1,506
Sawyer	Pratt	2.92	251	1,505
Spring Creek	Graham	1.00	230	1,489
Mulvane No. 136	Sedgwick	1.31	242	1,427
Auburn No. 1	Shawnee	1.43	254	1,421
Eudora	Douglas	3.80	240	1,409
Douglass	Butler	17.64	232	1,380
Glade	Phillips	2.12	244	1,378
Lincoln (rural)	Finney	2.00	253	1,327
Jt. 1 Studley	Sheridan	1.43	253	1,322
Strong City	Chase	5.34	235	1,314
Holcomb (con.)	Finney	11.48	248	1,307
Russell	Russell	14.18	245	1,300
Sharon	Barber	2.80	240	1,291
Ellis	Ellis	21.92	238	1,288
Lincoln No. 6	Lincoln	27.04	240	1,282
Abilene	Dickinson	63.34	243	1,280
Washington	Washington	20.29	245	1,240
Wilson	Ellsworth	8.24	249	1,235
Viola No. 160	Sedgwick	8.47	246	1,211
Burr Oak	Jewell	12.96	240	1,184
Walnut	Crawford	9.72	251	1,175
Cleburne	Riley	2.40	236	1,171
Chapman	Dickinson	5.90	242	1,145
Cimarron (con.)	Gray	21.10	247	1,136
Plainville	Rooks	15.05	250	1,136
Burrton	Harvey	13.15	231	1,135
Downs	Osborne	20.22	244	1,128
Wamego	Pottawatomie	22.26	242	1,123
Offerle (con.)	Edwards	4.31	249	1,122
Pretty Prairie	Reno	4.90	247	1,118
Russell Springs	Logan	4.88	253	1,116
Coolidge	Hamilton	7.61	247	1,115
Ely	Pawnee	1.83	253	1,106
Castleton	Reno	2.24	232	1,100
Smith Center	Smith	24.64	244	1,100
Ramona	Franklin	4.24	230	1,094
Beverly No. 1	Lincoln	3.44	245	1,093
Hope	Dickinson	4.38	240	1,075
Pierceville (rural)	Finney	1.77	238	1,073
Valley Falls	Jefferson	19.41	228	1,063
Detroit	Dickinson	3.20	232	1,055
Richmond	Franklin	3.76	242	1,050

TABLE 2—CONCLUDED.

DISTRICT.	County.	Number teaching units.	Tangible property, in thousands, per elementary teaching unit.	Expenditure teachers' wages and supervision per teaching unit, 1926-1927.
Marquette	McPherson	12.07	$244	$1,040
Williamsburg	Franklin	5.72	241	1,037
Wallace (con.)	Wallace	6.52	245	1,016
Satanta	Haskell	3.40	249	1,014
Scandia	Republic	14.06	241	1,013
Otis	Rush	4.14	250	1,005
Virgil (con.)	Greenwood	6.21	237	1,004
Paxico	Wabaunsee	2.96	245	1,003
Windom	McPherson	3.40	242	1,001
Viola No. 171	Sedgwick	2.28	243	1,000
Rural No. 23	Haskell	1.54	273	996
Lovewell	Jewell	1.77	254	994
Wakefield	Clay	4.21	244	969
Hickory Grove	Johnson	4.72	243	953
Oketo	Marshall	8.43	230	952
Elsmore	Allen	7.31	232	939
Zimmerdale	Harvey	1.71	243	936
Irving	Marshall	9.65	254	925
Garrison (union)	Pottawatomie	2.72	237	898
Iuka	Pratt	2.48	230	895
Mahaska	Washington	2.96	248	882
Plymouth	Lyon	2.32	254	865
Nortonville	Jefferson	11.86	235	859
Rural No. 25	Wilson	2.76	239	848
Rock	Cowley	2.32	235	846
Rural	Marion	2.36	237	839
C. and W., Clifton	Washington	6.17	236	839
Elbing	Butler	2.16	238	833
Jt. Baia	Riley	1.94	240	832
Trousdale (con.)	Edwards	6.28	231	824
Navarre	Dickinson	2.16	252	819
Webber	Jewell	6.75	233	809
Stockdale	Riley	2.20	250	804
Agenda	Republic	2.28	250	753
Utopia (rural)	Greenwood	3.68	240	751
Glendale (con.)	Saline	2.36	248	708
Antelope	Marion	2.20	244	691
Haddam	Washington	3.68	230	684
New Muncie	Wyandotte	2.92	237	674
Darlow	Reno	2.44	246	623
Valeda	Labette	5.06	233	618
Rural	Marion	1.94	242	577
Pioneer	McPherson	2.48	235	516
Smolan	Saline	2.36	254	491
Ada No 50	Ottawa	6.63	247	401

Median expenditure for teachers' wages and supervision, $1,085.

* Districts within 5 per cent of the state average tangible wealth back of each elementary teaching unit. The range taken is from $230,000 to $254,000 per elementary teaching unit.

In the selection of districts, one-teacher districts were kept separate. It is believed that the expense of one-teacher districts is not a fair index of the ability and willingness to expend funds for schools. One-teacher districts are not properly organized to permit the public to offer a type of education which they would otherwise be willing to offer. These districts are too limited in area to offer a complete school organization, and they are too limited in wealth to employ trained leadership. With these two handicaps it would not be fair to take the expense of such districts as an index of what the people of Kansas are willing and able to do. The same people that are living in one-teacher districts, offering the most meager educational opportunity, would doubtless support a much more adequate program were they not limited by a lack of power to set up a proper school organization, and lack of leadership in interpreting their demands in terms of modern education. The 663 one-teacher districts of average wealth show a median current expenditure of $845.

An immediate acceptance of a $1,350 program at the present time would demand considerable expansion of the educational offering—improvement of training of teachers, improvement of school organization, improvement of supervision, and improvement along other lines. This cannot be brought about except over a period of time. As a first step it would doubtless be advisable to equalize a minimum program not far in advance of the present minimum program. The level of the one-teacher districts, approximately $900, suggests itself as a beginning point. It seems probable that in the next few years it would be possible to move from this at least to the $1,200 level. The proposed bill accordingly provides for the immediate equalization of a $900 minimum program, approximately $900 per elementary teaching unit, and a corresponding figure per high-school teaching unit. It provides for operation at this level for a biennium. At the beginning of the second biennium it would step up to a $1,050 elementary teaching unit and a corresponding high-school teaching unit. At the beginning of the third biennium the level would rise to $1,200 per elementary teaching unit and a corresponding figure per high-school teaching unit. Further steps toward a more adequate level would be left to future legislation.

An Index of the Cost of the State's Minimum Program.

Before the work of the preceding section could be done it was necessary to develop an index by which the cost of a uniform program of education in each county could be determined. Such an index must take into consideration the fact that to offer the same program of education in a small school is more expensive than to offer such a program in a large school, and that an equivalent program of education in a high school is more expensive per pupil than in an elementary school. Such index should take into consideration also the variations among districts in the cost of necessary transportation of pupils, variations in the cost of living, and variations in any other factors affecting the cost of the program, providing these factors are not reasonably within the control of the communities.

From a consideration of the average size of classes under varying conditions throughout the state, the standards given in Table 3 were developed for adjusting for differences in size of school and in type of school. This table gives methods for computing elementary teaching units and high-school teaching

units.* A teaching unit may be thought of as all current expenditures that cluster about the classroom. It includes the salaries of teachers, wages of janitors, and costs of supplies, supervision and administration.

TABLE 3.—Standards for elementary and high-school teaching units based on average districts in Kansas.

One-teacher elementary schools: One elementary teaching unit shall be counted for each 22 pupils in average daily attendance unless such school is certified by the State Department of Education as a necessary part of the school organization; in case such a school is certified by the State Department of Education as a necessary part of the school organization, it shall be counted as one elementary teaching unit regardless of its average daily attendance.
Other elementary schools with average daily attendance below 85: In elementary schools having more than one teacher for grades one to eight and an average daily attendance less than 85, count two elementary teaching units for the first 35 such pupils in average daily attendance in grades one to eight, and one for each additional 25 such pupils in average daily attendance in excess of 35.
Other elementary schools with average daily attendance ranging from 85 to 420: In elementary schools having an average daily attendance of 85 or more but not more than 420, count four elementary teaching units for the first 85 such pupils in average daily attendance in grades one to eight, and one elementary teaching unit for each additional 29 such pupils in average daily attendance in excess of 85.
Other elementary schools having an average daily attendance above 420: In elementary schools having an average daily attendance in grades one to eight of more than 420, count one elementary teaching unit for each 27 such pupils in average daily attendance.
High schools below 96 in average daily attendance: In high schools having an average daily attendance of 95 or less in grades nine to twelve, count three high-school teaching units for the first 24 such pupils, and one high-school teaching unit for each additional 18 such pupils in excess of 24.
High schools ranging in average daily attendance from 96 to 249: In high schools having an average daily attendance of 96 or more but less than 250 in grades nine to twelve, count seven high-school teaching units for the first 96 such pupils, and one high-school teaching unit for each additional 22 such pupils in excess of 96.
High schools ranging in average daily attendance from 250 to 524: In high schools having an average daily attendance of 250 or more but less than 525 in grades nine to twelve, count fourteen high-school teaching units for the first 250 such pupils, and one high-school teaching unit for each additional 25 such pupils in excess of 250.
High schools having an average daily attendance of 525 or more: In high schools having an average daily attendance of 525 or more in grades nine to twelve, count one high-school teaching unit for each 21 such pupils.
Two-year and Three-year High Schools: In high schools having an enrollment in grades 9, 10, and 11 only, the number of teaching units to be counted shall be three-fourths of the number computed. In high schools having an enrollment in grades 9 and 10 only, the number of teaching units to be counted shall be two-thirds of the number computed.

The above is the basis for determining elementary and high-school teaching units. These computations correct for differences in size of class only. There are in addition differences in cost per teaching unit to be considered. A high-school teaching unit costs more than an elementary teaching unit. A comparison of average high-school teachers' salaries and elementary teachers' salaries in communities of various sizes indicates that, according to the present practice in Kansas, high-school teachers are paid salaries averaging one-third higher than those paid teachers of elementary grades in the same communities. For the purposes of this study, therefore, each high-school teaching unit was taken as equivalent in cost to one and one-third elementary teaching units.

In the computations used in this study the actual expenditures for transportation were added to the costs as determined by use of the teaching-unit index. As an approximation, an expenditure of $1,500 for transportation was

* The basis used is discussed in detail in Mort, Paul R.: State Support for Public Schools. Bureau of Publications, Teachers College, Columbia University, 1926.

taken as equivalent to one teaching unit in the computations given in Appendix III. Investigations have been made, however, of methods of measuring the amount of transportation which should be recognized in an equalization law.* The use of results from these studies is provided for in the proposed bill. The plan proposed for controlling the amount to be allowed for transportation is based upon a study of differences in density of population. Roughly speaking, the average practice in counties of like density is determined so that each county can be treated according to the average practice under similar conditions.

No correction for cost of living has been included. An investigation made by Mr. Guy H. Jaggard, whose study of this problem is given as Appendix I of this report, indicates that with a few notable exceptions the variations among communities in cost of living are slight. It was concluded that the amount of correction did not justify the complexity of administration that would be introduced, particularly in the early stages of the development of the financing plan.

All this discussion bears upon the first essential feature of an adequate plan of state participation in the support of schools—the definition of the cost of the state's minimum program in each locality. The result of the application of these measures is to give for each community a single index number of the cost of the equivalent minimum program of education. This index number can be multiplied by any unit cost figure, and the result will be the cost of such a program of education in the locality. Each unit corresponds to the cost of an elementary teaching unit. In other words, transportation, high-school teaching units, and elementary teaching units are all expressed in terms of elementary teaching units. A $900 program in a district having ten such units would cost, therefore, ten times $900, or $9,000. This would mean that there would be available $900 for each elementary teaching unit, $1,200 for each high-school teaching unit, and a corresponding amount to defer the necessary cost of transporting pupils. The proposed bill does not attempt to express the index of cost in a single figure, but defines the cost of an elementary teaching unit, of a high-school teaching unit and of transportation separately. These are then added to obtain the total cost.

Relative Ability to Pay.

Another necessary measure is the measure of ability to pay taxes. In the analysis of the financing problem, the system of equalization of property assessments in use has proved to be of the utmost assistance. From this standpoint the task of introducing a proper financing plan for schools is simpler in Kansas than in most of the states. Throughout the study the equalized valuation figures have been used. The proposed bill provides for the computation of state aid and county aid on the basis of the equalized value of property determined by the Public Service Commission. The determination of the amounts to be paid by the state and county to individual districts are like-

* Burns, R. L.: Measurement of the Need for Transporting Pupils. Bureau of Publications, Teachers College, Columbia University; 1927.
Johns, R. L.: State and Local Administration of School Transportation. Bureau of Publications, Teachers College, Columbia University; 1928.

wise to be made upon the basis of the equalized assessments. In other words, equalized value of property is used as an index of relative ability of school districts to support schools.

The value of property is taken as a measure of ability of school districts to pay because of the fact that it is the main source of revenue which the state has opened up to the school districts. It might be proposed that relative ability to pay should be determined, not by a district's present tax system, but by some index representing ideal ability to pay. As a matter of fact, however, an analysis of the situation will show that the yield of actual tax sources should alone be considered. If the state were to compute a locality's ability to pay upon an ideal index, and at the same time demand that districts should levy taxes mainly on property, the result in many instances would be an unfair burden upon property owners. It may be readily seen that districts which happen to have a large portion of untapped tax resources would be required to levy an undue amount of tax upon their one main available source.

The proposed bill is written in such a manner that tangible property only will be considered in computing state and county aid. Upon investigation of the valuations reported by school districts, it is found that in most instances intangible property had not been included. The effect of excluding intangible property is either to raise the local minimum tax rates or to increase the necessary state aid. The difference, based on 1927 valuations, for the first step in the minimum program is $460,000. In other words, if the minimum tax rates in the proposed bill were allowed to stand, and the provision for using tangible property only were revised to include all property, the amount of state aid that would be required would be approximately one-half million dollars less than that given in this report.

There are reasons for omitting intangible property other than that of convenience. According to the present taxing system, intangible property is taxed throughout the state at a constant rate. This rate is considerably lower than the usual rates at which tangible property is taxed. Of the income arising from this constant rate on intangible property, only a third goes to schools. It is obvious, then, that to include intangible property with tangible property in determining the ability of a locality to pay taxes will result in throwing undue burden upon the tangible property in those districts that have more than the usual amount of intangible property.

It is possible, of course, to set up a system by which the tangible and intangible property would be given proper weighting. For example, in computing the state's contribution to the state and county equalization fund, it would be possible to add to the yield of the minimum tax on tangible property the yield of the intangible property tax that is allocated to education. This sum, together with the state aid from other sources, would then be subtracted from the cost of the minimum program to determine the amount of the state's contribution to the state and county equalization fund. A similar procedure would then be followed in computing the amount of state and county equalization aid that should be allocated to each district. It is questionable, however, whether the introduction of this complication in the method of computing aid is justified by either accuracy or theory.

Methods of Equalizing the Burden of the State's Minimum Program.

The preceding section deals with the problem of defining a minimum program of education and the problem of measuring the relative ability of districts to support a program of education. There remains only one demand of the principle of equalization of educational opportunity—the development of a plan of support that will distribute the burden of such a program upon the people in all localities according to their ability to pay taxes. There have been many ways devised that strove to attain this result. Until a half dozen years ago, however, no adequate device was developed. Methods proposed could only be tested in the most general way because of the lack of an adequate definition of the fundamental principle involved. As a result of extensive research in this field, however, it is now possible to place a rigid test upon any proposed plan.

There are many ways in which the desired result can be specifically obtained. They differ for the most part in the degree to which the state shall take up the burden of support. Obviously if the state were to take up the entire burden of support the only thing necessary would be a distribution of funds in such manner as to defer the cost of the minimum program in all districts. In other words, to provide for the equalization of a $1,200 program the state would pay to each locality, $1,200 for each elementary teaching unit; $1,600 for each high-school teaching unit; and a corresponding amount to defray the complete cost of the minimum program in transportation. Such a plan, while perfectly equitable within the limits of the state's taxing system, would require more state aid than is actually necessary to obtain the desired result. Such a plan would require the distribution of $26,000,000 annually. It would not necessarily demand any great amount of increase in taxation over the state as a whole, however, inasmuch as it would serve mainly to shift the tax burden from local sources to state sources.

It is of interest that in the recent equalization legislation in the state of New York a much larger proportion of the total cost of the minimum program than was necessary for the purpose of equalization was assumed by the state. This was done to shift the burden from real estate to sources which were less heavily taxed and which were available only to the state.

The plan of complete state support is called the "large-fund plan" because such a large state fund is necessary to attain the desired result. The method of distributing the state fund in use in Kansas is the "large-fund plan" in spite of the fact that the funds now available would support only a $26 program.

The Small-fund Plan.

The more popular plan of distributing state funds for the purpose of equalizing educational opportunity is the small-fund plan. This is the plan by which the proportion of total burden to be carried by the state can be reduced to a minimum. It provides for apportioning more to the poor counties than to the wealthy counties. In the simplest form of the plan the tax rate that would be necessary in the wealthiest counties to support the minimum program in that county is determined. Each county in the state is then required to contribute to the support of the minimum program at that rate. The remainder of the support in each district is provided by the state.

Obviously such a tax rate would provide sufficient in the wealthiest county to support the minimum program, and therefore the wealthiest county would need no state aid to support its minimum program. The amount raised by local taxation in the second wealthiest county of the state would fall a slight amount short of suporting its minimum program. Such county would therefore receive a small amount of state aid. The county third in wealth would raise a little less locally and would receive proportionately more from the state. The very poorest county in the state would be able to raise a comparatively small amount by local taxation and its share of state support would be large.

It will be noted that the total effect of this plan for the distribution of aid is the same as that of complete state support. Each county has contributed at the same rate through its local taxation, and presumably has contributed at the same rate to the state's share of support. The result is a minimum program supported in every county of the state with a distribution of burden according to the tax-paying ability of the people in all localities.

Those familiar with the weak-district law in Kansas will note that the law has the features of the small-fund plan. In order to meet the demands of the principle of equalization of educational opportunity in Kansas it is only necessary to expand the application of the weak district law until it provides for the distribution of the cost of a satisfactory minimum program according to the ability of the localities to pay.

A Practical Plan for Kansas.

It is not essential to draft an equalization plan in such a way that even the wealthiest counties would get no state aid. The application of the small-fund plan that would demand the smallest amount of additional state aid would require that state aid no longer be distributed according to the present plan. Such a plan would cause the wealthiest districts to receive no aid whatever, and other wealthy districts would receive less state aid than at present. It is probably more desirable, however, to permit the present state-aid provisions to remain and to supplement them in much the same manner as the weak-district law supplements the apportionment from the permanent school funds. Such a plan makes it necessary to reduce the local rate of contribution to the minimum program to such a rate as will suffice to supplement present aid in the wealthiest district by an amount sufficient to support the minimum program in that district. This, of course, will require a larger proportion of state support than the plan described in the preceding section.

There is no objection, from the standpoint of equalization, to reducing the local rate of contribution still more, so that the wealthy districts will receive increased aid; but this, of course, adds to the proportion of support that must come from the state. In other words, the local rate of contribution can be reduced and the aid to all districts thereby increased with no effect upon the equalization of the burden except that which might arise from shifting taxes from local to state sources.

But this change of local rate cannot be applied in the other direction. The local contribution can be no larger than that required to support the minimum program in the wealthiest district without introducing inequality of burden.

Perhaps this can be best understood if one realizes that the cost of a minimum program is the same regardless of the method of supporting it. If the local rate of contribution is raised to the point that it is more than sufficient to support the minimum program in the wealthiest districts, such districts avoid paying their complete share of the cost of the minimum program, with the result that the burden which they avoid must be carried by the state as a whole. This obviously results in a larger burden upon those districts receiving aid than upon those districts which need no state aid to supplement their local taxes.

Obviously the wealthier the district is the lower must be the tax rate. This increases the amount of the state's contribution. Conversely, the poorer the wealthiest district the larger will be the local contribution that can be levied, and the smaller the state contribution which will be necessary for equalization. Happily the control and support of public schools is not entirely a district matter in Kansas. Responsibility for high-school education has been made county wide. This provides precedent for using the county as a unit for equalization rather than the individual school district.

As a result the Commission has taken the position that responsibility for support of the state's minimum program can well be distributed over district, county, and state, rather than over districts and state only. Accordingly, it is possible to use as the local contribution, to be shared equally by the district and county, the tax rate necessary to support the minimum program in the wealthiest county.

The county with the greatest amount of property back of each teaching unit is Atchison. Atchison county had a valuation of tangible property back of each teaching unit of $237,000 in the year 1926-'27. The present aid per teaching unit in Atchison county amounted to $23. When this is subtracted from $1,200—the proposed cost per teaching unit—there remains $1,177 to be supported by local taxes. This requires a contribution from district and county combined equal to a tax of 5.0 mills.

The consideration of the effect of an equalization plan that would give the wealthiest county no state aid led the Commission to favor a plan which would make it possible for all counties in the state to shift a part of the burden of supporting schools from local tax sources to those sources of taxes available to the state only. This led to the reduction of the combined district and county rate from 5.0 mills to 4.0 mills. This reduction in the local contribution affects all districts in the state by shifting approximately three and one-half million dollars' taxation from local to state source when the $1,200 level is considered. This step cannot be justified on the basis of equalization, but it can be justified in terms of the principle of encouragement of progress through the improvement of the taxing system. The principle of encouragement of progress demands that the state shall set up conditions in local districts favorable to educational progress. One of the most important of these is the provision of ample tax resources. Therefore, when local tax resources become overtaxed, as compared with tax sources available to the state only, the state should shift the burden from the local sources to the less taxed state sources.

Chart 1 shows the operation of this plan in fourteen selected counties which were obtained by selecting every eighth county from the list arranged according

to their ability to support schools. The wealthiest of the counties is placed at the top. The length of these bars represent $1,200 per teaching unit. It will be noted that the cost per teaching unit is portrayed as the same in the wealthiest county as in the poorest county. The stippled part at the left of each bar represents the amount per teaching unit that would be raised by the county and district taxes, amounting to 4.0 mills. The unshaded part of the bar represents the present state aid per teaching unit; the shaded part of the bar at the right represents the state aid that would be necessary to equalize a $1,200 program in the county.

Chart 2 in a similar manner shows the operation of the plan in fourteen districts of varying ability to support schools. In this case again the length of the bar represents $1,200 per teaching unit; the stippled part at the left of the bar represents what the district would raise from its district taxes of 2.0 mills; the unshaded portion of the bar represents the present state aid per teaching unit; the shaded part of the bar at the right represents the combined state and county aid that would be necessary to equalize a $1,200 program in the district portrayed.

CHART 1
$1200 PROGRAM FOR FOURTEEN SELECTED COUNTIES

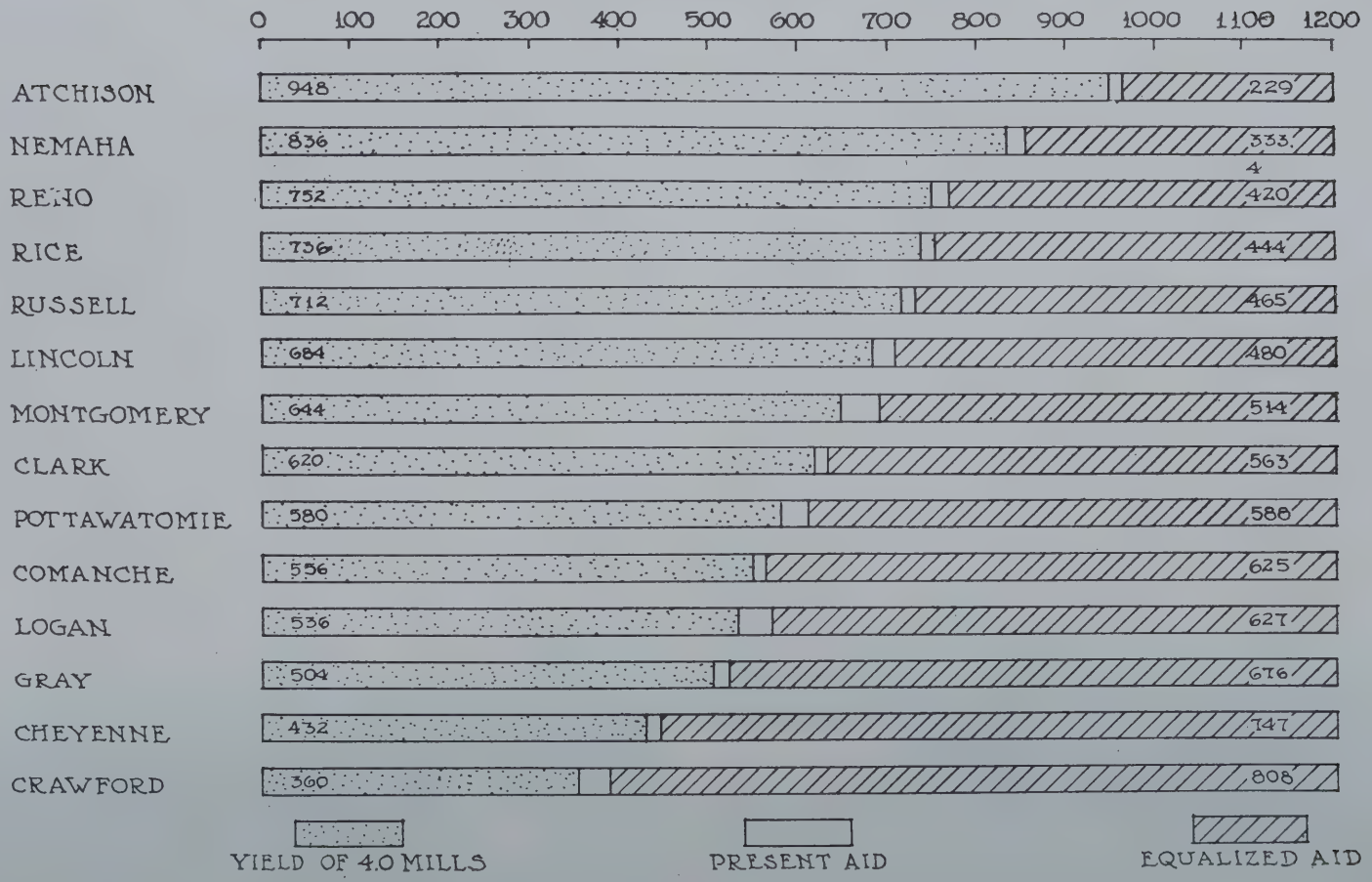
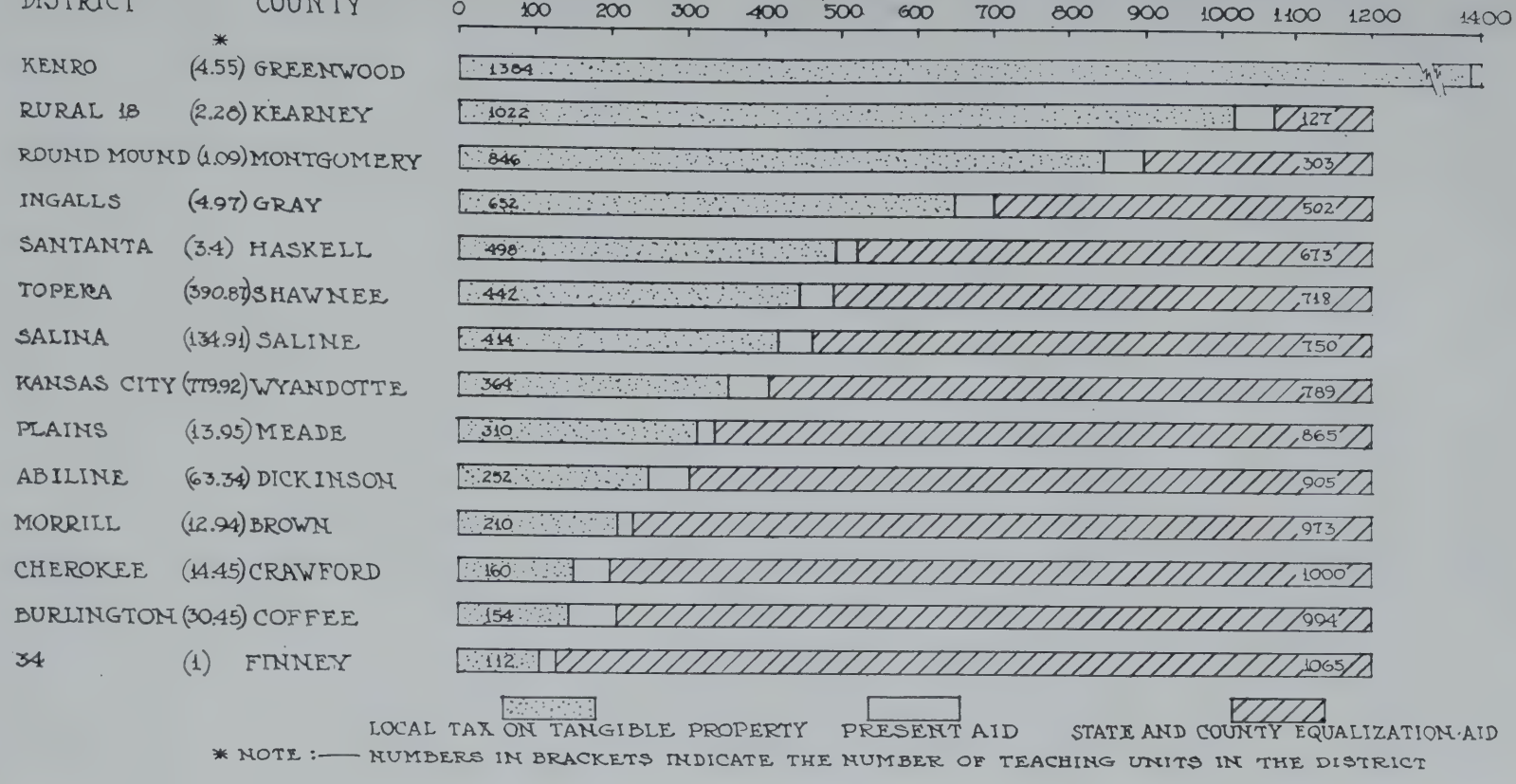


CHART 2
$1200 PROGRAM FOR FOURTEEN SELECTED DISTRICTS



* NOTE :—— NUMBERS IN BRACKETS INDICATE THE NUMBER OF TEACHING UNITS IN THE DISTRICT

Steps Toward a More Adequate Program.

The proposed bill provides for the operation of the equalization plan for the first biennium on a $900 level. This represents $900 for each elementary teaching unit and $1,200 for each high-school teaching unit. This plan would require $8,000,000 state aid in addition to the present $560,000. In the second biennium the bill povides for stepping the $900 level up to $1,050. This represents $1,050 for each elementary teaching unit and $1,400 for each high-school teaching unit. The district and county tax rates increase in a proportionate manner to 1.8 mills each, or 3.6 for district and county combined. This step would require an additional million dollars.

At the beginning of the third biennium the equalization would be at the $1,200 level. This represents $1,200 for each elementary teaching unit and $1,600 for each high-school teaching unit. The district and county minimum tax rates are consequently increased to 2 mills each, or to a total district and county minimum tax of 4 mills. This last step provided by the bill would require an additional $2,000,000 of state aid. The total additional state aid necessary to operate the equalized plan would be slightly over $11,000,000. This assumes that all the districts in the state would make all the necessary changes in the organization required in order to participate in the equalization program to the full extent. As a matter of fact the actual total for the operation of the $1,200 program would doubtless be somewhat less than $10,000,000.

Chart 3 shows how each of these steps would affect the same counties as shown in chart 1. The third step is identical with chart 1. Chart 4 shows how each of the three steps would affect the fourteen districts. The third step is identical with chart 2. According to the proposed bill, the districts with less than ten teaching units would not be entitled to the second and third steps except as parts of larger districts.

Table A in Appendix III shows the amount of state and county aid which would be allotted to each district with two or more teachers for each of the three steps. The individual one-teacher districts are not included in this table. By reference to table B in Appendix III, however, the amount of state and county aid to which any one-teacher school would be entitled may be discovered. Table C in Appendix III shows the amount that would be contributed by the state to the state and county equalization fund in each county for each of the three proposed steps.

CHART 3.

THREE STEPS TO A $1,200 PROGRAM AS ILLUSTRATED BY FOURTEEN SELECTED COUNTIES—CHANGING LOCAL RATE.

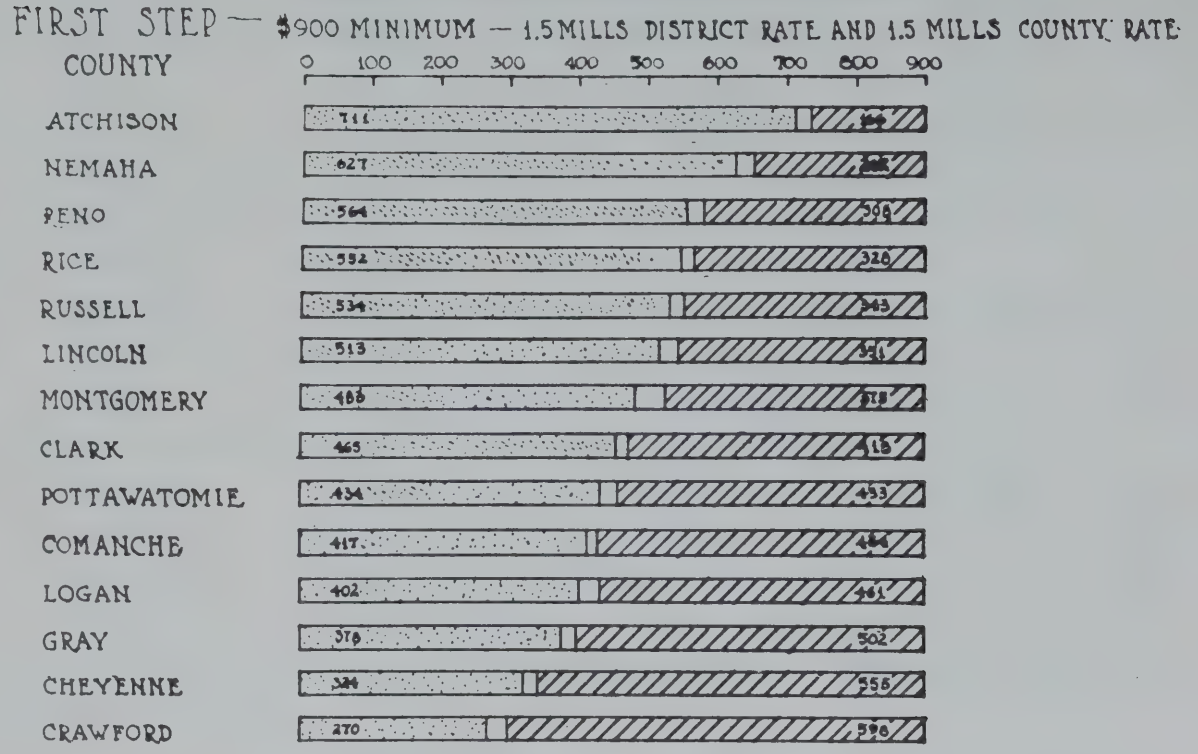


CHART 3—*Continued.*

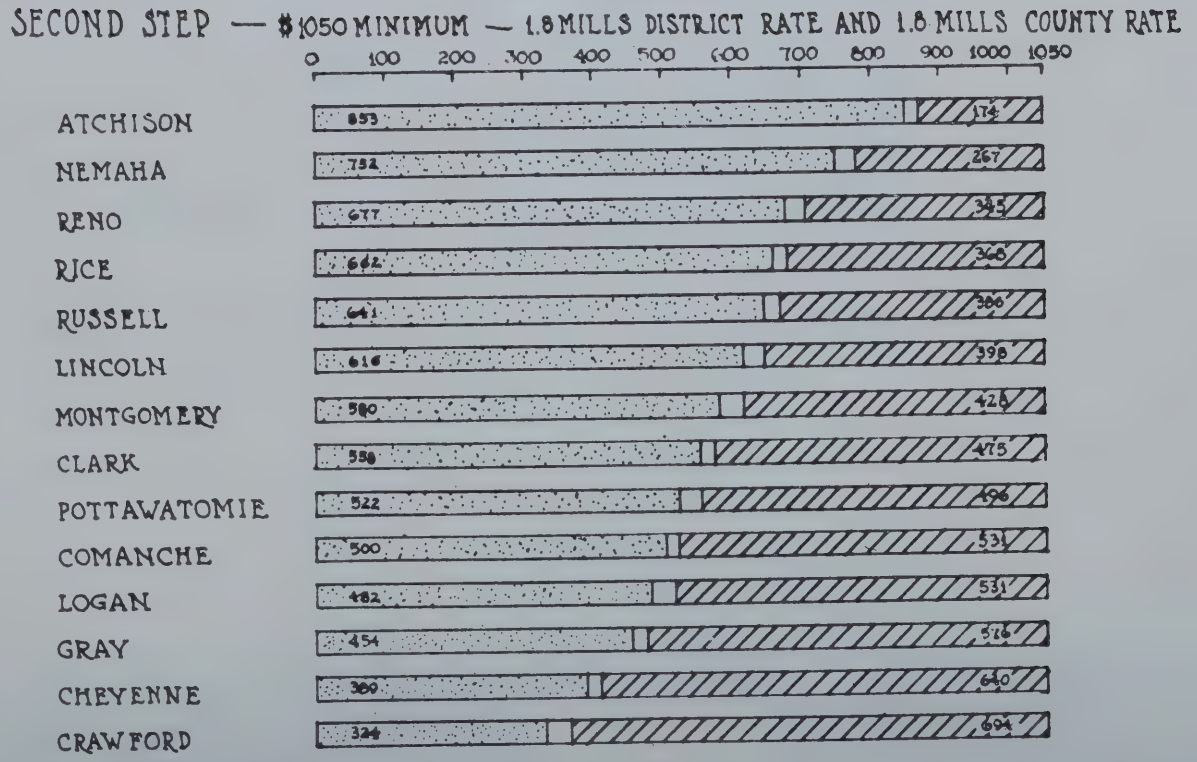

SECOND STEP — $1050 MINIMUM — 1.8 MILLS DISTRICT RATE AND 1.8 MILLS COUNTY RATE
0 100 200 300 400 500 600 700 800 900 1000 1050
ATCHISON 853 174
NEMAHA 752 267
RENO 677 345
RICE 662 360
RUSSELL 641 380
LINCOLN 616 398
MONTGOMERY 580 426
CLARK 550 475
POTTAWATOMIE 522 496
COMANCHE 500 531
LOGAN 482 531
GRAY 454 576
CHEYENNE 380 640
CRAWFORD 324 694

CHART 3—*Concluded.*

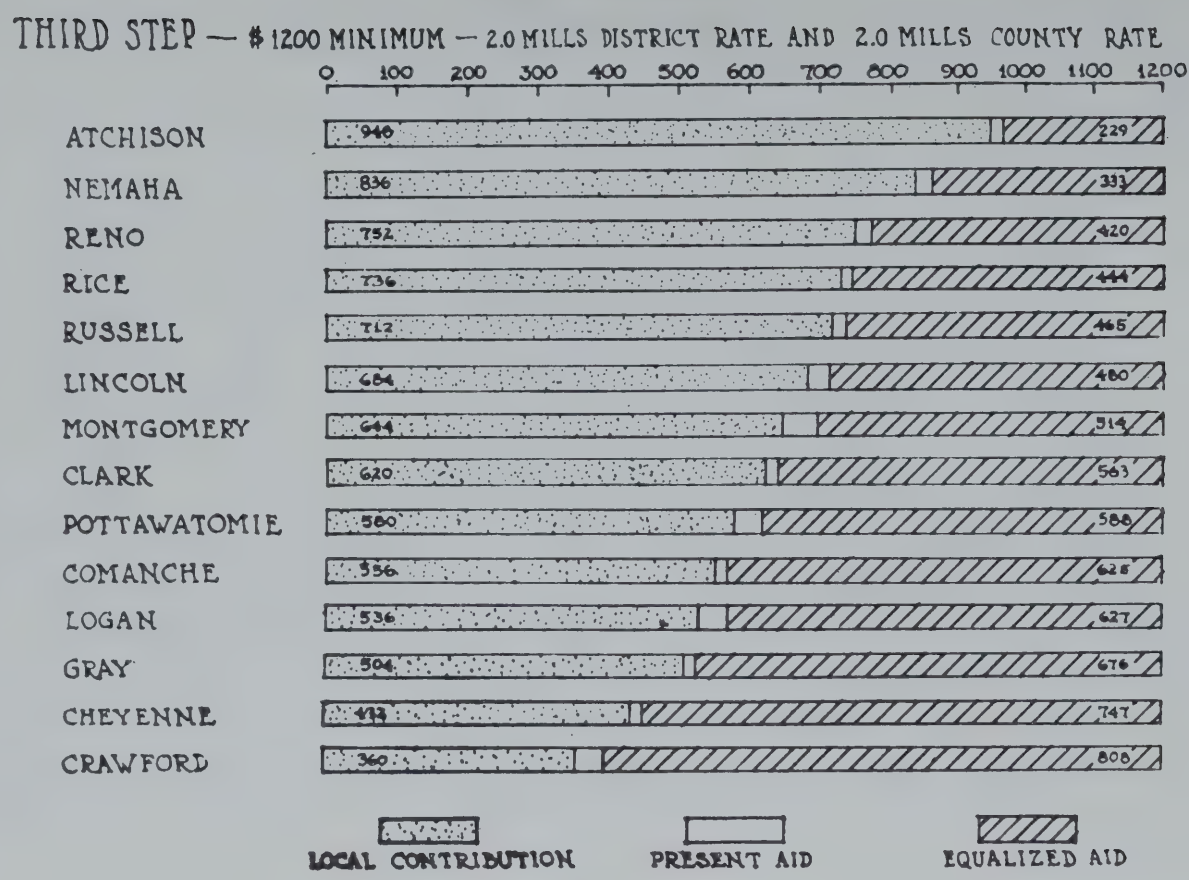


CHART 4.

THREE STEPS TO A $1,200 PROGRAM AS ILLUSTRATED BY FOURTEEN SELECTED DISTRICTS—CHANGING LOCAL RATE.

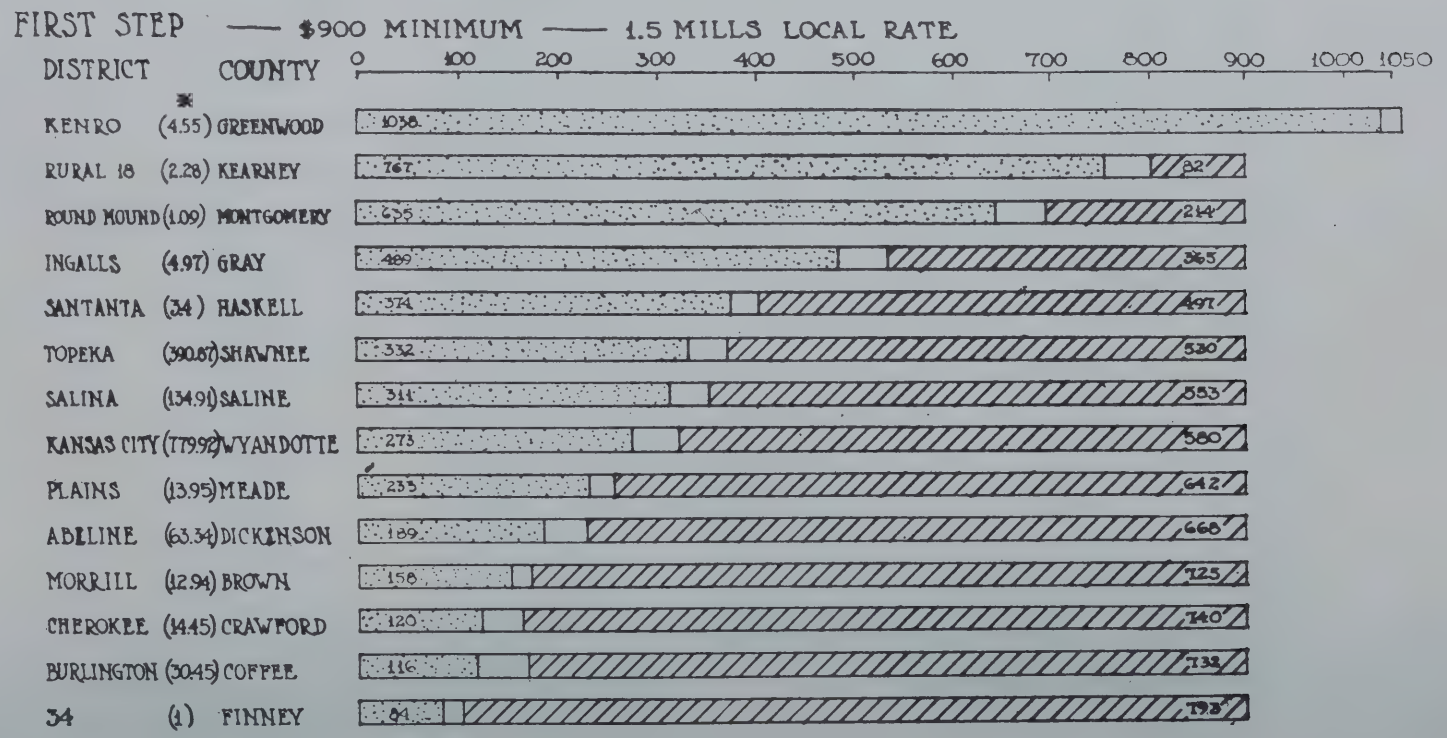


CHART 4—*Continued.*

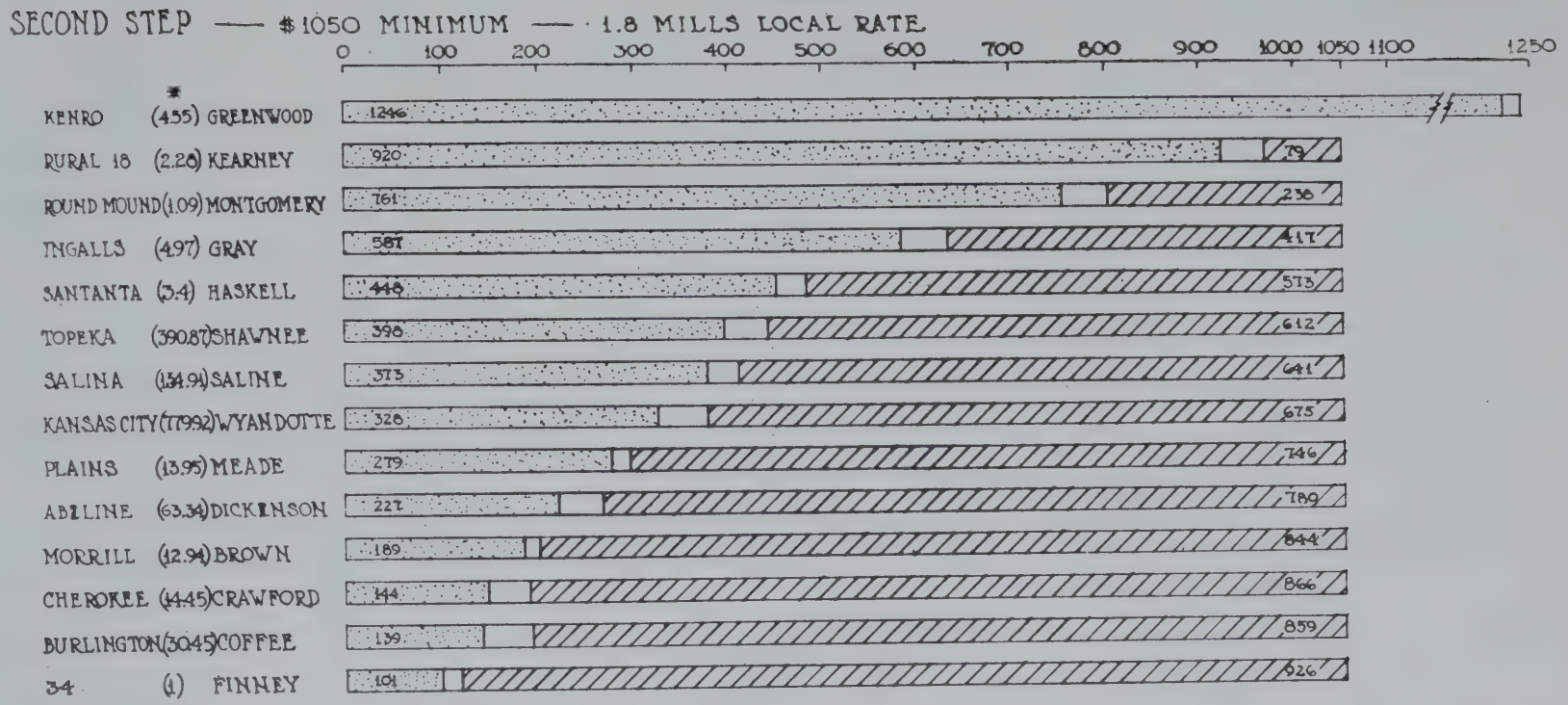
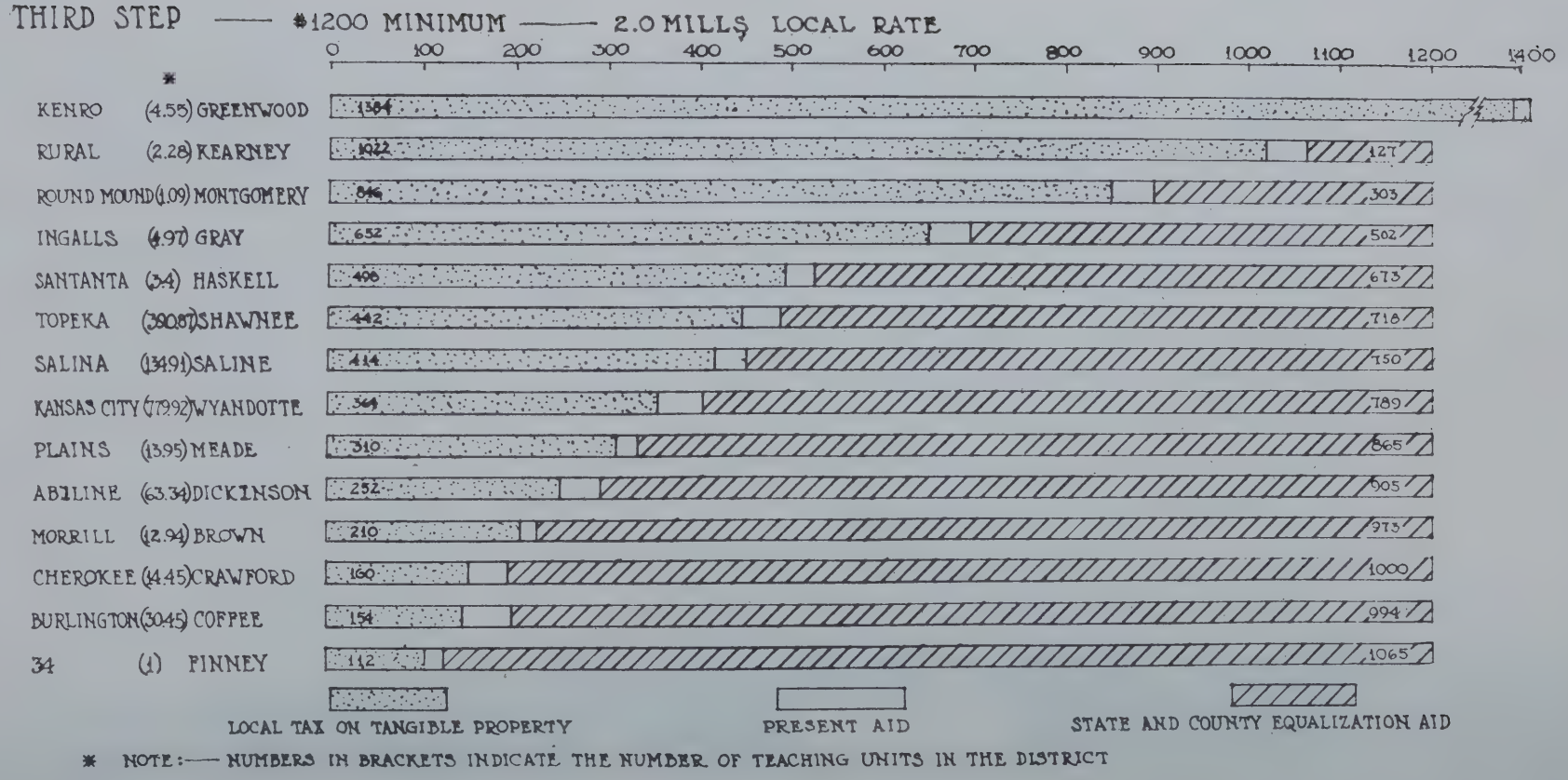

SECOND STEP —— $1050 MINIMUM —— 1.8 MILLS LOCAL RATE
0 100 200 300 400 500 600 700 800 900 1000 1050 1100 1250
KENRO (4.55) GREENWOOD 1246
RURAL 18 (2.26) KEARNEY 920 79
ROUND MOUND (1.09) MONTGOMERY 761 236
INGALLS (4.97) GRAY 587 417
SANTANTA (5.4) HASKELL 449 573
TOPEKA (390.87) SHAWNEE 398 612
SALINA (134.94) SALINE 373 641
KANSAS CITY (17992) WYANDOTTE 328 675
PLAINS (13.95) MEADE 279 746
ABILINE (63.34) DICKINSON 227 789
MORRILL (12.94) BROWN 189 844
CHEROKEE (14.45) CRAWFORD 144 866
BURLINGTON (30.45) COFFEE 139 859
34 (1) FINNEY 101 826

CHART 4—*Concluded.*


THIRD STEP —— *1200 MINIMUM —— 2.0 MILLS LOCAL RATE
0 100 200 300 400 500 600 700 800 900 1000 1100 1200 1400
*
KENRO (4.55) GREENWOOD 1384
RURAL (2.28) KEARNEY 1022 127
ROUND MOUND (1.09) MONTGOMERY 846 303
INGALLS (4.97) GRAY 652 502
SANTANTA (.34) HASKELL 496 673
TOPEKA (38087) SHAWNEE 442 718
SALINA (13491) SALINE 414 750
KANSAS CITY (17992) WYANDOTTE 361 789
PLAINS (13.95) MEADE 310 865
ABILINE (63.34) DICKINSON 252 905
MORRILL (12.94) BROWN 210 973
CHEROKEE (14.45) CRAWFORD 160 1000
BURLINGTON (3045) COFFEE 154 994
34 (1) FINNEY 112 1065
LOCAL TAX ON TANGIBLE PROPERTY
PRESENT AID
STATE AND COUNTY EQUALIZATION AID

* NOTE:—— NUMBERS IN BRACKETS INDICATE THE NUMBER OF TEACHING UNITS IN THE DISTRICT

CHAPTER II.

SPECIAL CONDITIONS TO BE MET IN THE ESTABLISHMENT OF AN EQUITABLE FINANCING PLAN.

This chapter deals with the minor problems that must be considered in adjusting the proposed plan of school support to the conditions prevailing in the state.

Present State-aid Laws.

The chief source of state aid in Kansas is the income of the permanent school fund. The method of distributing this fund is specified in the constitution. According to the proposed plan, the distribution of this fund would not be changed. The proposed plan, however, operates in such manner to supplement this fund that the inequalities arising from the obsolete method of distribution are eliminated.

The equalization plan is proposed as an amendment to the weak district law which has been inoperative for a number of years. According to the proposed bill any aid received under article 72-4402 of the school laws (state aid for normal training) would be deducted in determining the equalization aid. This has the effect of nullifying this section of the law. In order to provide for such aid in addition to the equalization aid, it would be necessary to except aid received under this section from *all of the state sources,* specified in the first paragraph of the proposed bill. There is justification for making such exceptions if it is assumed that teacher training should be a direct function of the state. In actual operation, however, this would work to the detriment of the communities concerned inasmuch as the state aid received on the equalization basis would be greater than the amount provided as reimbursement for normal training classes.

The proposed bill is written in such a manner as to deduct state aid received under section 72-4304 (vocational aid). In computing equalization aid this, of course, should apply only to aid received for vocational work in elementary and secondary schools. Such a provision cannot act to reduce the amount of state aid and will, in many instances, increase it. Should it be desired to except such aid from the operation of the equalization principle, the average daily attendance of the pupils concerned should be omitted in computing teaching units; otherwise communities will receive double reimbursement. It is recommended that the bill be permitted to stand as written with respect to this point.

Tuition for Nonresident Pupils.

As has been pointed out in volume I of the Commission's report, there have been various attempts to care for the payment of tuition charges on account of nonresident pupils. This is particularly true with regard to high-school pupils. It is of interest that the proposed financing plan lends itself to a simple solution of the present complicated tuition situation.

The proposed bill provides for the payment from the state and county equalization fund of that part of the cost of the minimum program for both resident and nonresident pupils which is not met by the district minimum tax and present state aid. The effect of this is to pay a district offering schooling

to children of other districts an amount sufficient to defray the cost of the state's minimum program. This amount, figured on a per pupil basis, will even in the beginning stages of the financing plan, provide more tuition for high-school pupils in some schools than is provided by present laws. This is true, however, of small schools only. In the larger schools the present provisions for tuition in the community high-school and Barnes counties will amount to more than the cost of the proposed minimum program per pupil. In view of the fact that all districts excepting the Barnes high-school districts will be receiving more state and county aid than in the past, it may be considered wise to do away with all present provisions for high-school tuition. This would, in effect, require a district having nonresident pupils to provide free of charge to such pupils the additional advantages which they offer in excess of the state's minimum program.

Another way around this problem would be to change all school laws providing for the payment by local boards or county commissioners of tuition for elementary or high-school pupils so that they would provide for the payment of only that part of the tuition provided by such acts which is in excess of the per pupil cost of the minimum program in the schools concerned. To care for the Barnes counties in a similar manner it would be necessary to change the Barnes provisions so that the county commissioners would be required to provide by county-wide taxation for the payment only of the excess of the amounts now required over the per-teacher cost of the minimum educational program in the high schools concerned.

Present tuition laws deal almost entirely with tuition for high-school pupils. It is of interest that the proposed financing plan automatically cares for tuition for elementary nonresident pupils to the extent of the cost of the minimum program. In other words, according to the proposed financing plan, a district would be reimbursed for a nonresident pupil of any grade to the extent of the per-pupil cost of the minimum program in such district.

This works in an equitable manner regardless of whether the nonresident pupil comes from a nearby district or from a district in a distant part of the state. Regardless of where a pupil attends school his local district has made its proper contribution to his education so far as the minimum program is concerned. The proposed financing plan, in short, does not decrease any district's contribution to the cost of the minimum program on account of the fact that its children are attending schools in other districts. At the same time the fact that a district is offering education to nonresident pupils does not increase the amount of the contribution of such district to the cost of the minimum program. Its contribution would be the same whether or not it provided opportunities for nonresident pupils. The only thing that varies as a result of the acceptance of nonresident pupils is the amount of aid received from the state and county equalization fund.

Kindergartens.

In the measurement of the cost of a like program of education throughout the state, the following criteria were used in selecting elements which should be considered:

1. An educational undertaking found in all communities in the state when the equalization program takes effect should be included in the minimum program.

2. When, because of conditions over which the local community has little or no control, supplementary undertakings are necessary in order to make it possible to carry on any activity chosen under the first principle above, these undertakings should be included in the minimum program.
3. When additional offerings are required in order to supply educational returns commonly excepted from the minimum program but which, because of conditions over which the local community has little or no control, may not be expected to materialize, these additional undertakings should be included in the minimum program.
4. If there is reason to believe that the inclusion of any element in a minimum program will have any other than a salutary effect upon the educational offering in any community, or will bring about harm that is out of all proportion to the good involved in including it in the burden to be equalized, it should be omitted from the minimum program.

It may be readily seen that these criteria admit of the consideration of whatever work is offered in the twelve grades of the school system. Inasmuch as kindergartens are not universal throughout the state, and inasmuch as no one has as yet made a case for kindergartens in accord with either of the other criteria for selecting elements of the minimum program, kindergartens have been omitted from consideration. This is in no way an attack upon the desirability of offering kindergarten education. It simply means that the support of kindergartens is not a part of the state's minimum program. The support of kindergartens lies in the field of local activity. While it is one of those fields which, so far as we now know, is not open for state support, this is no reason for excluding it from the group of activities in which the state, through supervision and other types of leadership, should encourage local progress.

Junior Colleges.

So far as the activities of the public schools are concerned, junior colleges would fall in the same category as kindergartens. Junior colleges have not become a part of the universal offering of the public schools and they probably can not be justified as a part of the minimum program by either of the other criteria for selecting elements of a minimum program.

There is another element which must be considered in connection with junior colleges, however. The state has embarked upon a program of higher education at state expense. There are those that claim that the junior colleges, relieving as they do the state institutions from certain grades of work, are proper subjects for state support. This is a problem which must be thought out upon a higher education level so far as state support is concerned. If an adequate consideration of this problem should lead the state to embark upon a plan of support for junior colleges, there is no reason that it could not be combined with the financing program herein proposed for elementary and high schools. Inasmuch, however, as it involves a consideration of an entirely different series of principles, it is recommended that whatever is done in the way of state support for junior colleges be handled as a separate financing program.*

* Editor's Note.—Since this report was written the State School Code Commission has asked Dr. Mort to study the problem of financing junior colleges. As soon as Dr. Mort's report becomes available it will be published in one of the state journals, or in a supplementary report issued by the Commission.

School Organization and the Index of Need.

In developing an index of the cost of a like program of education in all districts, two ranges of grades were considered—grades one to eight and grades nine to twelve. The reason for considering two ranges instead of developing a single index for grades one through to twelve may be readily seen when it is realized that the index developed must, in some cases, be applied to school organizations that include only the four upper grades and in other cases the school organizations that include only the elementary grades.

There is another reason for such a division which operates as among districts which have complete school organizations. The percentage of the total children enrolled in high schools varies to a great extent among communities. If an index were developed based upon state averages, a district which had a high percentage of high-school enrollment would be penalized. It would be measured by an index that assumed a smaller percentage of high-school pupils. For the same reason the district which had a smaller than an average percentage of its pupils in the high-school grades would be rewarded, since it would be measured by the index that assumed a larger percentage of children in high school.

The division of the index into grades one to eight and grades nine to twelve may give rise to misunderstandings. Some may think that this is an attempt to entrench a type of school organization which they consider outworn. These people would favor the development of an index for grades one to six, an index for grades seven to nine, and a third index for grades ten to twelve. Such an index would have no advantages so far as providing a fair measure of the cost of a like program of education, and it would have the disadvantage of being inapplicable to eight-grade elementary schools and four-grade high schools in districts that do not have a complete school organization. It is therefore recommended that the eight-four division be used so far as obtaining an index of the cost of the minimum program is concerned, but that whatever step is desirable be taken to educate school people to the fact that this should be taken as having no bearing whatever upon the type of organization.

The Assessment of Property.

Kansas is very favorably situated in having in operation one of the most advanced systems of assessment in existence in the country. The fact that the state tax department equalizes the assessments among counties makes possible the use in the proposed financing plan of the tax base actually used at present. In many states it is necessary to apply rates of assessment to the tax bases actually in use before a fair basis for computing state aid can be obtained.

The financing plan proposed assumes that the equalized assessments of property are fair as among counties. To a certain degree it assumes further that they are fair as among school districts in the county. Where the latter assumption is not justified, the system of equalization within counties does not operate as fairly as it should. When this is true, however, the responsibility is placed on the county assessment organization, and is within the power of the county to correct. Inequalities in assessments as among school districts in a county cannot affect the amount of the state's contribution to the state and county equalization fund. It only affects the amount of state and county aid given individual districts. If a district within a county received too much

state and county aid, the excess amount received by such a district comes from some other district within the county and not from some other district outside the county.

Responsibility for Delinquent Taxes.

It is necessary to set up the financing plan in law in such a way that responsibility for the collection of taxes shall not be shifted from the county to the state. In computing the amount of the state's contribution to the state and county equalization fund, the revenues that would be raised from the given tax rate if there were one hundred per cent collections should be used. In other words, theoretical, rather than actual, collections should be considered. To do otherwise would result in the state assuming the responsibility for all uncollected taxes.

To compute the amount of state aid that a county should receive, it should be necessary only to apply the minimum tax rate to the total valuation of taxable property in the county and subtract the result from the cost of the minimum program in the county, less present state aid. The proposed bill therefore provides—

"That for this purpose the county commissioners of each county shall levy a county tax sufficient to raise an amount equivalent to the yield of the minimum county tax rate hereinafter specified, computed on the taxable tangible property in each county."

It is the purpose of this provision to require the county commissioners to levy taxes at a rate sufficiently high to yield an amount equivalent to the minimum tax rate.

No Minimum Tax in High-school Districts.

The variety of methods for supporting high schools in Kansas promised at first to offer considerable difficulty in the setting up of a financing plan. Happily, however, the fundamental simplicity of the proposed plan made it possible to avoid any complicated scheme for meeting the problems under the various conditions in Kansas.

According to the plan all property must pay the minimum district tax towards the support of schools, and the minimum county tax towards the support of schools. Where property falls in both an elementary district and a community high school or rural high-school district, the proposed plan requires such property to pay its district contribution to the minimum program to the elementary district only.

In other words, in the rural high-school districts all of the property which lies within elementary school districts supporting the minimum program will have no district tax to apply to the high-school minimum program. It will accordingly receive the full amount of the cost of the minimum program. If in such a district, however, there is property which does not lie within an elementary district qualifying for the equalization aid, such property would be taxed by the high-school district at the minimum rate. Accordingly the amount of state and county equalization aid which such district would receive would be the amount of funds necessary to supplement such district tax sufficiently to pay the cost of the minimum program. Under this plan it is

not possible for any district to participate in the equalization fund without first supplying its fair share of the cost of the minimum program.

The provision in the proposed bill which eliminates double district taxation reads as follows:

"*Provided, however,* That any district offering education in the high-school grades only shall not, for the purpose of this act, be required to levy any tax upon property in such district which contributes at the minimum district rate in an elementary school district."

There are, of course, other ways of obtaining the same results. It would be possible to divide the district tax equitably between high school districts and elementary districts within their bounds. Such a plan would, however, be considerably more complicated than the plan proposed.

Distribution of Aid to School Districts.

In setting up the machinery for distributing state and county aid in accordance with this plan, it is highly desirable that arrangements be made for making funds available to districts at the time they are needed. Failure to do this results in the undesirable practice of borrowing money on short-time notes for handling current expenses. Under the present system, as soon as money becomes available from taxation it may be placed to the credit of the several school districts.

In order that this desirable practice may continue, the proposed bill provides for a computation of the state and county aid to which each district is entitled, to be made before the last Monday in September. At this time the state superintendent would be required to certify the amount of state and county aid due the several districts to the county treasurers and the amount due each county to the state auditor. It then becomes the duty of the county treasurers to distribute any available funds in the state and county equalization fund in proportion to the amount due the several districts as certified by the state superintendent.

Data Upon Which Equalization is Based.

The problem of developing school budgets in individual school districts must be taken into consideration in the setting up of a financing plan. When the officers of a school district set about the task of developing a budget for the succeeding year they should have at hand an accurate estimate of the amount of state and county aid which they may expect during that succeeding year. This makes it necessary to compute the aid to be granted during any given year upon data collected for the preceding year. In other words, the amount of state and county aid granted a school system in a given year is for the equalization of the burden of operating the schools of the district the preceding year.

The financing plan must operate in theory as a reimbursement plan. The computations made for a given year, therefore, should be based upon the average daily attendance data for the preceding school year and upon the property valuations upon which taxes for the preceding school year were based. If this practice is followed, any school district will know by the middle of the school year the actual tax base upon which its equalization aid will be computed

for the succeeding school year. While its average daily attendance will not be known until the end of the year, a close estimate of this figure can be obtained at any time. This gives an accurate basis for estimating the amount of state and county equalization aid to which the district will be entitled the succeeding year. In the computations upon which the state aid figures reported in Appendix III were developed, the property valuation as reported for the year 1927 was used and the average daily attendance figures for the year 1926-'27. In other words, the latest available valuation figures and the latest available average daily attendance figures were used. As the bill would be interpreted, however, the average daily attendance figures to use with the 1927 assessment figures should be those derived from the school year 1927-'28.

A Constant Fund or a Constant Program.

In the development of the proposed plan of school support, provision of the state's share could be made in two different ways. It would be possible to set up a constant fund which would be used by the state to finance whatever program of education it made possible. Such a plan would operate to leave every one of the thousands of local districts uncertain as to the exact amount of assistance it would receive from the state.

A more satisfactory plan is for the state to provide for the financing of a given program. It then becomes the task of each legislature to appropriate the necessary funds to provide the state's part of the costs. This amount will vary somewhat from year to year. It will depend upon the number of children in elementary and high schools and the valuation of property. In spite of such fluctuations, however, every district in the state may know ahead of time what it may expect from the state. This makes possible a more businesslike procedure in the thousands of local districts, and it likewise favors the development of the local educational programs, inasmuch as the local districts have a definite idea of what they can depend upon from the state.

CHAPTER III.

THE STATE'S MINIMUM PROGRAM.

Thus far this report has dealt with the financial aspects of the state's minimum educational program. There remains to consider the important requirements which the state should sooner or later consider as guarantees to insure the offering of an adequate minimum program of education for every boy and girl in Kansas.

Relation of the Financing Plan to the Minimum Program.

There can be no question about the importance of developing state requirements for guaranteeing a satisfactory minimum program. Much of the consideration given to the problems of education by the School Code Commission arises from this need. The determination of the nature of the relationship between a financing plan and the development of the state's minimum program, however, is a matter of policy. Theoretically it would be possible to add a long series of additional requirements as conditions for participating in the new state aid. Failure to meet these conditions would then operate to penalize those districts which fail to offer the state's minimum program.

The difficulties in such a plan are obvious. Issues as to the distance which the state should go in one line or another may rightfully arise. The inclusion of higher educational standards in a financing bill, therefore, tends to divide opinion. In the consideration of this problem in other states it has been proposed that the development of the state's mandatory legislation, while it should go hand in hand with the development of the financing plan, should not necessarily be brought about by attaching educational standards to the financing bill.

The result of such a policy should not be to retard the development of educational standards. The passage of mandatory legislation setting up higher standards has often been retarded by the fact that an adequate system of financing was not available. From this it may be concluded that the establishment of a scientific basis of financing the program of education will facilitate the development of an adequate program item by item. The removal of the financial issue will make it possible to consider each item of a desirable program on its own merits.

To deny additional standards a place in the financing bill is not, however, to deny a close relationship between the financing plan and all requirements that tend to guarantee a minimum program of education. The financing bill should carry a clause making this relationship clear. The proper relationship is suggested by Swift's* analysis of the problem of penalties. Failure to meet a standard should result in the reduction of the amount of state aid necessary to support that standard. The proposed bill cares for this in the following provision:

"That each public-school district shall have complied with the regulations and standards for the effectual equalization of educational opportunity, now prescribed in the school laws or which shall hereafter be enacted into legislation

* Swift, Fletcher H.: The Public School System of Arkansas; Part II, Public School Finance. U. S. Bureau of Education Bulletin, 1923, No. 11.

or formulated by the school authorities in accordance with law: *Provided,* That in the discretion of the state superintendent of public instruction failure to meet any of the standards so determined may be waived on the condition that the aid otherwise available under the provision of this act shall be reduced by an amount reasonably sufficient to meet the current cost of maintaining such standards."

Provision for Local Control of Education.

One of the outstanding characteristics of American education is the large degree to which local communities control education. The plan of giving control of education to the local community is followed throughout the United States. As one individual has aptly stated it, "the sovereignty of the state pulses through the veins of every school board in the commonwealth." A recent report from the state superintendent of public instruction of a nearby state in discussing this problem states that "the local community is largely responsible for the operation and success of the public-school system."

This is one of the outstanding characteristics of our great experiment in popular government. It was one of the safeguards laid down by the founders of this great experiment to guarantee that self-government should not be wrested from the hands of the people by a tyrant or dictator.

The various states, however, have provided for local control in different manners. A few states use the county as the smallest unit for the control of schools. Others use the township; and many retain the district organization, which developed to meet frontier conditions.

Kansas is one of the states that has retained the district method of controlling schools. There are many indications of attempts to get away from this inadequate method of organization, however. The various types of high-school districts that have been developed show the recognition of need for a larger unit so far as high-school education is concerned. High-school education, so far as a minimum program is concerned, has been made in one way or another a county-wide responsibility. In spite of this, many high-school districts have been developed which are recognized as too small to be efficient. Considerable light is thrown on this problem by Professor Smart's presentation given on pages 84 to 87 of volume I of the Commission's report.

It is upon this fundamental principle of safeguarding self-government that one of the two outstanding principles that control the relationship of the state to the locality in education arises. It has been pointed out that the state not only has the responsibility for demanding a minimum program of education for every community; it has the further duty of encouraging local units that are given the major responsibility for the control of education to expand their educational offerings so that the education provided the boys and girls in the state may continuously be better adjusted to changing conditions. It has been pointed out that this is particularly important in a time when a changing civilization is demanding variations in educational practices at a faster rate than ever before in history. It has been pointed out further that upon the state's exercising this right and duty to encourage localities to offer better educational opportunities depends to a large extent educational progress.

From the standpoint of education, then, we must ask whether or not under modern conditions the local control of education is such that the people of

Kansas can express their wishes for educational progress. Is the arrangement for local control such that the state may exercise its duty of encouraging the localities to offer more adequate educational opportunities than the state itself can demand? Unhappily the answer to this question must be in the negative. The control of elementary education in Kansas is broken up into units so small that hundreds of local districts are powerless to offer more adequate education, regardless of their desire to do so, because of the fact that the offering of a more adequate program of education would demand that the children of larger territories be considered, and the children of such larger territories cannot be considered in the plan of a single district without encroaching upon the sovereign rights delegated by the state to other districts.

We find ourselves, then, in the position of recognizing the need for encouraging educational progress with the importance of the principle of local control recognized, but in a large degree powerless to take advantage of this remarkable development in popular government. We find that a system of local control, developed at a period when communication between individuals limited the community of understanding of people to a small territory, is totally inadequate to cope with modern educational demands. We find those people, who have sovereign powers over education delegated to them by the state, thwarted by lack of trained leadership in their localities and by lack of a unit of control adequate to develop a satisfactory present-day school organization from expressing their educational wants. We find the state, therefore, denying to a large extent the benefit which it should expect to arise from the delegation of its sovereign powers to local communities.

Whatever is done, therefore, in the way of improving the minimum educational opportunities of the boys and girls in Kansas must take into consideration sooner or later the development of local units for the control of education which are adequate, in the first place, to offer a satisfactory minimum program of education, and, in the second place, to express the will of the people with regard to the offering of more adequate opportunities than the state itself demands. In other words, both of the principles that govern the relationship of the state to the locality demand the development of a system of local control as well adapted to modern-day conditions as was the present system to the conditions of the frontier.

What is demanded, therefore, is not a denial of the right to control education to the local community, but the redistribution of that control in such a manner that it will be exercised for the benefit of those people and of the state rather than as a hindrance to the development of either.

The proposed law provides for the approach to a $1,200 program by three steps. The first step provides for the equalization of a $900 program which is comparable to the most meager educational opportunity being offered in the state to-day. It proposes, however, that such a program be made available to every district as it now exists in the state. The increases provided by the next step, however, would not be made available by this law to those districts which would not by their own free will join with other districts to set up a local unit with the same sovereign powers, but with those powers distributed over a community of sufficient size to make possible thinking in terms of the demands of modern education. It would be desirable to make, sooner or later,

the further provision that these districts employ either a part-time or full-time trained school leader—a superintendent of schools or supervising principal—who would be able to express the wishes of the people in terms of educational organization and opportunities.

The analysis of this problem led to the more or less arbitrary acceptance of a district which would have in all of the schools within its bounds a total of at least ten teaching units. A more satisfactory unit would doubtless be one with at least forty teaching units. The developments on the high-school level may even pave the way for the adoption of entire counties as units. The growth of the community high-school districts certainly points the way to the development of complete school-organization districts which will meet the demands of the proposed minimum units. The outstanding considerations in organizing these new districts should be: (1) That the local control be distributed over sufficient area to provide an adequate present-day school organization; (2) that the district be of sufficient size and character to make possible the functioning of the great fundamental principle of local control, the safeguarding of which was so dear to the founders of our great experiment in self-government.

It will be noted that there is nothing in this provision that demands the consolidation of schools. Whether or not education is to be offered in individual classrooms scattered far apart over the countryside or in groups of classrooms built together is a problem which is left to the local community for solution. In either case, however, the state must demand that the school organization, whichever it is, shall be such as to offer the boys and girls of Kansas educational opportunities commensurate with the demands of our present-day civilization. This, it is believed, is sufficiently safeguarded by the setting up of districts that can really express public opinion by the provision of trained leadership both for the teachers and for the public, and by the provision of adequately trained teachers for their work.

The One-teacher School Problem.

In the preceding section the point is made that the state should make no demands, at the present stage at least, for the elimination of the one-teacher school, even in those districts where it is no longer a necessary organization. The proposed law, however, provides for the shifting of the additional burden required by such schools upon the locality, where the retention of such schools is not considered necessary. One of the fundamental principles involved in the measurement of the cost of the state's program in every community is that the state shall take into consideration additional costs which are necessitated by conditions that are reasonably beyond the control of the local community. This would demand that where it is necessary to operate a one-teacher school, even if there be but one pupil for such school, the state recognize such a school as a complete teaching unit and reimburse the community accordingly. But it would also demand that where additional cost is incurred as a matter of policy in the community, for the reason, presumably, that the community prefers the type of education so offered, this additional cost should be borne by the community in the same manner as any other educational offering considered by the community as being in advance of the demands of the state.

The proposed law, therefore, upon the first step recognizes every one-teacher school as a complete elementary teaching unit. After a year's operation of this plan, however, it provides that only those schools which are considered by the state department as really necessary organizations for the offering of the state's program of education shall be recognized as complete teaching units. All other one-teacher schools shall be counted on the average daily attendance basis exactly in the same way that they would be counted in a school system having an average daily attendance of 85 or more, which might on its own initiative employ more teachers than the average community of the state.

Supervision of Instruction.

Another important aspect of the minimum program is the provision for supervision of instruction. Such provision is necessary if the preliminary training of teachers is to be built upon in such a manner as to develop the teaching corps and to guarantee a continued return in education for the boys and girls of Kansas.

It would be possible to require supervision as a condition for the participation of the community in the equalization program. A feasible plan would be to require each community to expend a certain percentage of the cost of its minimum program for supervision. The cost of the supervision program would be directly allotted to cities and other units that would see fit to provide their own system of supervision. Districts that developed a plan of supervision covering a union of several districts would likewise receive the funds necessary to defray the cost of the minimum program of supervision. Those which provided no local plan for the supervision of instruction would have the cost of the minimum program of supervision withheld at the time the funds for the minimum program were distributed. The funds so withheld could be spent by the county superintendent in providing supervision in such districts.

In the proposed equalization law no such condition for participation is set up. It is recommended, however, that careful study be made of this problem in order that a system of supervision reaching all of the instruction in the state of Kansas may be developed in the near future. When that time comes the financing plan proposed in this study will be found to lend itself admirably to its administration.

The Training of Teachers.

Another vital element in a minimum program of education is the adequate training of teachers. The state law should require that teachers below a given standard of training should not be employed. It is not enough, however, to set up a minimum standard. Such requirements should be accompanied by provisions which would discourage communities from employing all teachers of the minimum type, or teachers of the minimum type year after year. The state's requirements should be so developed that communities will be expected over a period of years to employ teachers through a fairly wide range of training and experience.* This will give to any pupil during his school life the

* This applies only to districts that do not attempt to exceed the minimum state requirements. It should not be interpreted to deny districts the right to narrow the range by choosing only superior teachers. Narrowing the range from which teachers are selected by refusal to employ at least some superior teachers is the condition that is bad.

benefit of instruction on a higher level than that which would be provided were the minimum type of teachers continuously employed.

The range of training which the state should set up as that range over which every community is expected to select its teachers should be worked out in terms of what may be expected from the minimum program, the equalization of the cost of which is cared for in the financing plan. For example, a $1,200 minimum program would allow on the average, $900 for elementary teachers' salaries and $1,200 for high-school teachers' salaries. Therefore the range of training for which the state should set its requirements for elementary teachers must vary from training which can be purchased for something less than $900 to training that can be purchased for something more than $900. In a similar manner the training for high-school teachers should be that which will make it possible to choose high-school teachers over a range averaging approximately $1,200.

No provision for the minimum training of teachers is included in the financing plan proposed. The need for the development of more adequate state requirements is a serious one, however.

Minimum Salary Schedules.

An essential for recruiting and maintaining an adequate teaching staff is a guarantee by the state of initial salaries adjusted to different levels of training and regular increases in salaries resulting from successful service. For this reason an important guarantee of an adequate minimum program of education is a state salary schedule below which no community shall be permitted to go, but which would not hinder any community from paying salaries on a more advanced schedule.

The salary schedule to be required by the state should be such that the cost of operating it in the average community would amount, on the average over a period of years, to that part of the cost of the minimum program required by the equalization law which would be reasonably available for teachers' salaries. This is commonly taken as seventy-five per cent of the current expenditures. A $1,200 minimum program should be accompanied, therefore, by a salary schedule which on the average would require a salary of $900 for the minimum term for an elementary teacher and $1,200 for a high-school teacher.

In case a community fails to employ teachers of sufficiently good training or to retain them sufficiently long to result in an average cost in a community over a period of years equal to or higher than the average cost presupposed by the minimum program, the state superintendent of public instruction should have the power to decrease the state aid to such community by the difference between the total salaries of teachers in that community and the total presupposed by the minimum program. Happily research in this field is rapidly making available techniques that point the way more specifically to progress.*

* A doctor's dissertation by Paul R. Spencer, dealing with the problem of developing a state salary schedule for teachers in proper relation to the financing program, is at this writing nearing completion. It will be published by the Bureau of Publications, Teachers College, Columbia University.

The Provision of Special Classes.

In recent years it has become clear that there are certain children who cannot be treated adequately under ordinary school conditions. Among these are the comparatively rare children (perhaps one in a thousand) who are becoming progressively blind, and who are driven more rapidly toward blindness by school work carried on under ordinary conditions. Another is the type of children who are becoming progressively deaf. Again, there is the occasional crippled child who needs not only a differently directed education but also daily medical treatment. Still another type, and a type which occurs much more frequently than any of these others, is the individual who does not have sufficient mentality to profit by ordinary school work. Such children, if they are to be given an equal opportunity, must be given training which will fit them for their places in the community. Still another type is the occasional very bright child whom the ordinary school work tends to develop into a loafer, a dawdler, or a disciplinary case, and who, even at the best, is turned out after a period of years with a school training which does not begin to prepare him for his place in life as adequately as such school work prepares the ordinary child.

School systems which have been so organized for the control of schools that the setting up of such classes takes only the action of a single board of education, have found that approximately five per cent of our boys and girls fall into these groups. If equalization of educational opportunity means anything, it no longer means the offering to every boy and girl of the same opportunity regardless of his opportunity to profit by it. Such a conception of the equalization of opportunity was an adequate one in a simpler area. If our boys and girls are to be fitted into their places in our modern civilization, however, we must define educational equality of opportunity, as interpreted in the light of the demands of the rest of our form of government for the individual, as demanding that school opportunities shall be as nearly as possible equally effective in preparing each individual boy and girl for his place in life. This means that we may no longer be satisfied with the same schooling for all, but that we must approach more nearly the same opportunities for development for all.†

In the light of these facts the state, when it so desires, may provide for the setting aside of a given percentage of the cost of the minimum program for the education of the approximately five per cent of the boys and girls who need individual attention. In large communities much of this education can be offered in special classes. Smaller communities will have to combine for the purpose of offering such opportunities or, when that is impossible, will have to care for such pupils on the individual basis.

Here again the plan proposed for the provision of supervision will apply. Districts which can satisfactorily expend the percentage of the cost of the minimum program set aside for the education of atypical boys and girls could be permitted to do so. Other districts could combine for the purpose of offering such opportunities or for the extension of their supervisory activities in such a way as to discover and train as individuals the boys and girls needing

† For a more lengthy discussion of this point see Mort, Paul R.: The Individual Pupil in the Management of Class and School. American Book Company; 1928.

attention. All districts, however, which make no such provision could have this part of the cost of the minimum program automatically placed in the hands of the county superintendent to be expended upon a county-wide plan to supplement the activities of the districts which choose to care for the problems on their own initiative.

Probably this condition should not become effective before the $1,200 minimum program goes into effect. This is recommended because it is believed that, important as this problem is, it may await the attainment of a more adequate general program of education before it is begun.

Extent of Penalties.

The conditions set up in the proposed law for defining the minimum program provide for the partial allotment of aid to communities that do not comply with all requirements. The principle invoked in determining the extent of penalties for failure to comply with these requirements is that the amount of aid withheld should be sufficient to completely defray the cost of carrying out the condition imposed. The application of this rule would mean that any community failing to meet the legal requirements would not gain anything financially, but would be able to supply the missing conditions without any additional cost over that required to operate the schools without meeting these conditions.

The Financing Program Related to Present and Future Standards.

The proposed bill carries a provision that establishes the relationship of the financing plan to present and future standards defining the minimum program. Such provision is as follows:

"It shall have complied with the regulations and standards now prescribed in the school laws or which shall hereinafter be enacted in the legislation or formulated by the state school authorities in accordance with law for the effectual equalization of educational opportunity.

"Failure to meet any of the standards so determined shall result in the reduction of state aid otherwise available under the provisions of this act by an amount reasonably sufficient to meet the current cost of maintaining such standards."

APPENDICES.

APPENDIX I.

COST OF LIVING IN DIFFERENT KANSAS COMMUNITIES.

GUY H. JAGGARD.

In determining the cost of a given minimum standard unit of instruction in different Kansas communities the cost to teachers of food and housing accommodations must be considered a necessary factor, for about 75 per cent of the school budget is spent for salary of the teacher.

The specific part of the problem assigned to the writer is to find what comparative differences exist in the cost of food and room rent for teachers in the different Kansas communities, and to determine what effect this should have on state aid in the support of public education based on a standard unit of instruction.

This inquiry is based upon the interpretation of educational need as used by Doctor Mort:* "Educational need is the composite of all those elements in the community that would affect the cost of the educational offering demanded by a state program for making available to all children a satisfactory minimum educational program." If differences in the cost of living affect the cost of the minimum educational program in Kansas, then the possibility of such differences constitutes a problem for study that is of interest in the present situation.

Measuring the Relative Cost of Living.

In undertaking a study of cost of living for teachers we first must see what has been done in the past and what use we might make of such studies. Cost-of-living figures have been compiled in the past mainly for arbitration boards[1] and for fixing of minimum wage. Since the war, which called for many adjustments of salaries, studies have been made covering subsistence and rent allowance to officers in various branches of governmental service. A history of earlier studies is given in the introduction of the government bulletin cited above.[2]

Establishing Standards for Selection of the Data. While it is true that some teachers are married and supporting a family, some live with their parents in the community, yet by far the greatest per cent of teachers are single women living away from home. Since we must use definite standards alike in all communities, we have set as our standard for comparison of living costs the single woman teacher staying away from home and paying normal price for board and room in that community.

While it might be suggested that the best method of determining cost of

---

* Mort, Paul R.: The Measurement of Educational Need, page 1. Bureau of Publications, Teachers College, Columbia University; 1924.

1. United States Bureau of Labor Statistics: The Use of Cost-of-Living Figures in Wage Adjustments. No. 369, page 431, ff. Government Printing Office.

2. Ibid. See introduction.

living would be to take the price paid for board and room by teachers of the community, it must be recognized that expenditures differ in a community depending on standards of living. It is evident, then, at a glance that such data would not rightly indicate community differences in cost of living. It was found by the National Industrial Conference Board[3] that actual expenditures depend upon the available income, individual tastes and managerial ability. It is not the purpose of this study to find differences in the level of living for teachers in different communities—for such differences do exist—but rather to ascertain what differences exist among communities upon the same standard of living unaffected by salaries or social levels. We must constantly keep in mind that our final measuring stick is a standard *minimum* educational program for all communities.

We then turn to the other type of study, namely, where we pick certain standard articles of living common to all communities and price them on a scale sufficiently wide to measure the community as a whole. As this study progresses it will be apparent that this is the type best suited to the study in hand.

Limiting the Data. Studies by the Department of Labor and by special commissions have always attempted to build a normal budget for the group being investigated. When Dr. David P. Harry, Jr., faced the task of an original investigation[4] of the cost of living of teachers in the state of New York, he sought the possibility of shortening the items of the budget for the teachers of the state as well as making some needed adjustments. He found, for example, that studies made on working classes assigned a heavier proportion of the budget to food than would satisfy in his study for teachers, and a corresponding lower proportion for savings, further education, etc. After wide investigation and comparison[5] Doctor Harry set the following weighted budget for teachers of New York state:

Food, 25 per cent; rent, 20 per cent; clothing, 20 per cent; miscellaneous articles and service, 15 per cent; savings and further education, 20 per cent. Because of the practice of wide difference in the buying of clothing, and often in a large community, all items except room rent and food were finally developed as a constant, and the simplified budget recommended developed in his study is: Food, 22.5 per cent; rent, 20.5 per cent; all other items constant at 57 per cent. For a full development of this plan of elimination and shortening of the budget see his study referred to above.

Limiting the Food Items. The United States Bureau of Labor Statistics collects prices monthly on a food budget of 43 items in various communities throughout the country. Doctor Harry made a study of these, and after determining to his satisfaction the reliability of the prices of these 43 food items, he tried out[6] different smaller groups of selected food items and found a surprisingly low variation in index. His final selection was 13 items, making

3. Cost of Living in the United States, 1925, Ch. I. National Industrial Conference Board.

4. David P. Harry, Jr.: Cost of Living of Teachers in the State of New York. Teachers College Bureau of Publications; Columbia University, New York City. (In press.)

5. Ibid., chapters I and II.

6. Ibid., chapters X and XI.

up a total of 73.563 per cent of the average total price of food based on the original 43 items.

By careful comparison on the different communities studied on the basis of 43 items he found that the average of the difference between this 13-item estimated food index and the actual 43-item food index was less than 0.9 of one per cent. The correlation between the two indexes was plus .992. The actual difference in dollars and cents for a whole year's food budget between the 13-item and the 43-item budgets, taken on the March, 1923, bulletin of prices, was only 8 cents for New York City, 62 cents for Rochester, and $1.89 for Buffalo. After checking on all of the 85 communities studied and working out the variations, he shows conclusively that the 13-item food budget was a sufficient base to substitute in a predicted food formula, and, in the interest of brevity and more accuracy in obtaining data, it is recommended in his study referred to above.

In working out a prediction formula from the 13-item budget, instead of dividing by 73.56 per cent to get it on a basis of the whole budget, he used the reciprocal as a multiplier, 1.1753. (The Munroe calculator works faster in multiplication.)

The formula, then, as worked out is: 1.1753 times total weighted food prices of the 13 items, plus $61.57. (The $61.57 mentioned comes from the regression equation of the two distributions.) For a full discussion and justification of this formula see the last reference mentioned.

This brief discussion of the original study made in New York state by Doctor Harry is given to furnish foundation for the validity of the Kansas study.

Securing the Data.

It is necessary in such a study that we have a comparable unit of measure for the different communities. The forms used in securing the data for this study are known as the Mort-Harry forms, developed jointly by the two men from the study made in New York state. These forms secure from the different communities the prices of thirteen comparable food items and the rent of a carefully standardized room. The comparisons are worked out on a basis of indexes for food and for room rent. For an understanding of these forms and their validity of standardization see under the heading "Measuring the Relative Cost of Living," *ante,* and the references given there. These forms were developed in connection with the state-wide study in New York and also used in Pennsylvania, and have been suggested for Nebraska and other states.

In securing food prices and room rent from the different communities, printed forms I, General directions; II, Food prices, in sufficient quantity to reach each store or market; III, Room rent, with columns for rent by the week at different localities. These, together with an introductory letter, were sent to the superintendent in each community of over 1,000 population in Kansas. This list includes 11 first-class cities, 77 second-class cities, 53 third-class cities; a total of 141.

Replies in form for use were received from 6 first-class cities, 38 second-class cities, and 18 third-class cities; a total of 62. While this is not as large a number as hoped for, the distribution is quite wide, including, down the west side of the state, Phillipsburg, Norton, Hays, Ness City, Garden City and

Liberal. Through the center of the state are included Belleville, Concordia, Salina, Abilene, McPherson, Halstead, Stafford, Kingman, Anthony. Through the eastern end of the state we have Atchison, Topeka, Valley Falls, Baldwin, Paola, Ottawa, Iola, Fredonia, Galena and Girard. Our only shortage in a proper representation is in the larger cities of southeast Kansas, and a shortage in the smaller towns.

On the whole, the data seem reliable. These data were all secured in the month of May, 1928, most of them between May 5 and May 10.

Calculation of the Food Index.

The prices on food came in on form II, one for each store or market in the community that was visited by the investigators. These would run as low in number as 3 and as high as 35 in larger cities. The first step was a careful check of each sheet to cancel off any prices where it was evidently a misunderstanding. Potatoes were priced by the pound, and in many, many cases the price listed was by the peck. After corrections had been made the sheets were tabulated on work sheet A (sample shown herewith). This enabled us to get the average price on each of the 13 items for each community.

It will be noted that instead of the 43-item budget used by Department of Labor[7] in gathering such data, the list used in the Mort-Harry forms contains only 13. The selection of these was limited to items of a standard grade, easily and clearly recognized and commonly used in all communities. For validity of this selected list see under heading "Limiting the Data."

Since the 13 items have been priced in a buying unit rather than in the consumptive quantity, the next step is the weighting of each item according to the proportional part it should have in the food budget. The weights used are those suggested by the United States Bureau of Labor in their studies on cost of living.[7] These are shown on work sheet B.

SAMPLE WORK SHEET A.

Community, Iola.

STORES.	1	2	3	4	5	6	7	8	9	10	11	12	13
1.....	10	28	55	28	30	28	30	3	10	1.30	55	20	10
2.....	10	25	50	.....	27	27	30	2	7	1.35	55	25	10
3.....	10	27	50	.....	.....	.....	.....	2½	10	1.15	60	15	13
4.....	10	25	50	.....	30	30	25	2	9	1.25	55	15	10
5.....	10	28	50	.....	35	35	25	2	7	.....	58	.....	12
6.....	10	27	53	.....	35	30	30	2	9	1.30	60	20	13
7.....	10	30	55	28	30	30	30	3	10	1.25	55	20	13
8.....	10	27	50	.....	30	30	25	3	7	1.45	58	20	12
Average,	10	27	52	28	31	30	28	2½	9	1.30	57	20	12

In this community there were eight stores where prices were obtained on the thirteen food items on the list. The average of the community was found on each item of food and these averages transferred to work sheet B, where the food prices were weighted.

7. U. S. Bureau of Labor Statistics Bulletin, No. 396, Retail Prices, 1890-1924. Government Printing Office.

WORK SHEET B.—Average and weighted prices of food by communities.

FOOD ARTICLES WITH WEIGHTS.	Abilene.		Anthony.		Arkansas City.		Arma.	
	Average price.	Weighted price.	Average price.	Weighted price.	Average price.	Weighted price.	Average price.	Weighted price.
(1) Milk: 1 qt. × 412.....	10	41.20	10	41.20	12	49.44	12½	51.50
(2) Eggs: 68 × 1 doz.....	28½	19.38	27	18.36	27	18.36	26	17.68
(3) Butter: 75 × 1 lb.....	48	36.00	50	37.50	52	39.00	50	37.50
(4) Hens, dressed: 25 × 1 lb.....	34	8.50	35	8.75	35	8.75	31	7.75
(5) Sirloin steak: 27 × 1 lb.....	38	10.53	35	9.45	37	9.99	31	8.37
(6) Round steak: 27 × 1 lb.....	37	9.99	35	9.45	35	9.45	31	8.37
(7) Pork chops: 29 × 1 lb.....	32	9.29	34	9.86	33	9.57	33	9.57
(8) Potatoes: 746 × 1 lb.....	33	24.87	3	22.38	3½	26.11	2⅝	19.89
(9) Bread: 642 × 1 lb.....	9½	60.99	9½	60.99	9½	60.99	9	57.70
(10) Flour: 9.14 × 24½-lb. bag...	1.25	11.42	1.15	10.51	1.19	10.87	1.18	10.78
(11) Coffee: 33 × 1 lb.....	55	18.35	56	18.68	54	17.82	52	17.36
(12) Tea: 52 × 1 lb.....	29	15.08	31	16.12	25	13.00	29	15.08
(13) Evaporated milk: 95 × 1 lb.....	12¼	11.64	11	10.45	11	10.45	10	9.50
Total weighted prices,	.....	277.24	.....	273.70	.....	283.80	.....	271.13

Computing the Total Food Budget from the 13 Items. Since other items than the 13 priced are included in the total food budget, a predicted formula must be devised, based on the weighted food prices of the thirteen food items. The formula used is the one devised by Dr. David P. Harry, Jr., from his study in New York state and described on a previous page of this work. This formula is: Cost of whole food budget equals the sum of weighted prices of the thirteen food items multiplied by 1.1753 plus $61.50.

Work sheet C, given herewith, shows how the formula for total predicted food prices is carried forward by communities to secure in column 5 the food index.

Observations on Food Index. Of the 62 cities, 29 are above average on food index and 33 are below average. The variation is not wide, from Lindsborg, .917, to Leavenworth, 1.079. The high indexes are about evenly divided between larger cities in northeastern Kansas and smaller places in the extreme western part of the state. Oxford, a small town in Cowley county, with a high index, is surrounded by towns with a lower index, but it has a reason—the town site at the time of this study was covered with oil derricks, and all

prices soar in such times. On the whole, food prices are fairly even in Kansas communities, and where they are low there is frequently some special reason for it. In some it is the entry of a new chain store.

WORK SHEET C.—Computation of food index.*

Formula: Total weighted food × 1.1753 + $61.50 equals total predicted food price.

1 COMMUNITY.	2 Total weighted food B.	3 No. 2 × 1.1753	Total predicted food price No. 3 plus 61.50.	Foods index No. 4 divided by average of No. 4.
1. Abilene	277.24	325.84	387.34	.992
2. Anthony	273.70	321.68	383.18	.981
3. Arkansas City	283.80	333.55	395.05	1.011
4. Arma	271.13	318.66	380.16	.973

* The balance of the table is omitted. The index for each of the 62 communities is given in work sheet E, first column.

All but eight of the communities are between 95 and 105, or within 5 per cent of the mean. The close grouping and evenness of prices makes the rank on food index seem unreasonable. Mulvane, with a rank of 46, is only 4 per cent away from Halstead, with a rank of 17. The standard deviation is 3.88.

In general we would say that food prices vary so little in the state that it can affect but little the whole index of cost of living.

Calculation of Rent Index. The standard set up for rooms is shelter and living accommodations for the single woman teacher away from home. Criterion 1 of the National Industrial Board demands that the same article or convenience be compared in the various communities. Also, we are to keep in mind, from the standards set in a previous section of this article, that we are striving to get data bearing on a minimum standard of educational efficiency. The main essential, then, is not an ideal standard for women teachers, but the comfortable standard we might reasonably expect to find in any community. The room standards set up in form III are clear and definite and are available in all communities where data is taken. These standards are in a large measure the ones used by the Young Women's Christian Association room registry of New York City as things which they consider essential for young women living away from home.

In the form used the different necessities for a standard room are set forth, but there is no attempt to weight the different accommodations. For some, location or transportation accessibility is the most desired. For others, rest and quiet and good air are most desired. Sometimes a shortage of heat or similar inconvenience is overcome by the motherliness of the landlady. In this way many factors counterbalance each other in making up a desirable home room for a teacher. The standards used, then, taken from the Y. W. C. A. form, are used as a guide in securing uniformity of data. The directions ask specifically that all rooms be excluded which do not come up to the standards set, and also to exclude all that are above the standards.

Calculating the Rent Index from the Data. When the investigator was careful to discard such rooms as did not conform to the standard, the data were in such form as to be easily tabulated. Almost 50 per cent of the com-

munities report rent as by the month, but since Kansas schools for the most part are based on a twenty-day month for nine months, it was easy to calculate one-fourth of the month's rent as a week's rent. Form III, then, was quickly and easily tabulated, and the average rent per week for each community was then placed in alphabetical order on work sheet D and the rent index found by dividing each one by the average of the whole group.

Variations in the Rent Index. Not only are there striking variations among communities, but even within the same communities. In cities between 2,000 and 4,000 room rent was less valuable than in cities above or below that. In many of the communities mentioned in this range the price paid by teachers for room rent controls a set price for the community year after year. This price seemingly has little regard for the price paid as house rent in those towns. For example, a room in a dwelling in Concordia which rents at $45 per month will bring $10 per month, when the same room in Kingman would rent for $12 per month and the dwelling rent for $35. This is an observation made by the writer on two communities which he knows quite well. The same holds true of numerous other communities, as evidence appears on the data sent in.

Higher rents are for the most part found in the larger cities, where property valuations are higher and rents are higher. In some communities in Kansas teachers are paying as high as $40 per month for living quarters. Such does not represent the cost of living as considered in this study, and such data have been excluded.

On the whole, the rent index varies much more than food index for the different communities. Food index varies from .917 to 1.079, while rent index varies from .643 to 1.595. The two lowest on rent index are Scammon and Galena, small mining towns in southeast Kansas, where property valuations are low, there is little personal wealth, and the situation is reflected properly in a low rental price on rooms. Phillipsburg and Downs are next lowest in the list, both of them in the section of the state where they have experienced "hard times" the past few years. This, also, may be reflected in a low room rent. The highest room rents are in the larger cities of the state; but while Wichita heads the list, the others do not follow in the order of size. When we look at the high five of the list on rent index—Wichita, Topeka, Winfield, Leavenworth, Salina—we are aware that there are other towns as large as this group, but we do notice that four of the five are college towns. It might be fair to presume that in college towns, at least in some of them, rooms of the standard called for in this study are in greater demand and bring a higher rental.

The outstanding fact concerning the cost of room rent to teachers in the different communities is that it varies to a much greater degree than cost of food, and that in the final table of total indexes of cost of living for the different communities the rent index almost controls the ranking of the communities in the upper quartile.

WORK SHEET D.—Calculation of rent index.*

1 COMMUNITY.	2 Number of rooms.	3 Average rent per week.	4 Rent index No. 3 divided by average of No. 3
Abilene	32	$3.28	1.054
Anthony	15	3.00	.961
Arkansas City	33	3.50	1.125
Arma	Est.	2.50	.804

* The balance of the table is omitted. The index for each of the 62 communities is given in work sheet E, second column.

The Total Index of the Cost of Living. Having computed the food index for each community and the rent index, the next task is the computation of the total index for each community. In an earlier section, under the heading "Limiting the data," the writer discussed the proportions of the budget as it was made up for this study. The formula then is:

Total cost-of-living index = .225 × food index, + .205 × rent index, + .57.

Applying this formula to the indexes secured on work sheets C and D, we have on the following pages on work sheet E the listing for each community of the food index, the room index and the total index.

It will be seen from a study of these sheets that rent index has a larger influence on the total index than has the food index. As was stated in the discussion under food index, food prices in the state of Kansas are fairly evenly distributed. Such being the case, it is fair to presume that the variance in room rent would affect the total index. The high five in rent index are Wichita, Topeka, Winfield, Leavenworth, Salina, in this order. The high five in total index are, in order, Wichita, Leavenworth, Topeka, Winfield, Salina. This is rather striking, but the correlation does not hold for the whole list.

Following work sheet E is a relisting of the cities, arranged in order of rank on total index, and the rank for each city in total index, food index and rent index is listed for comparison.

WORK SHEET E, abbreviated to give three indexes.

Community.	*Food index (Work sheet C).*	*Rent index (Work sheet D).*	*Total index (from formula).*
1. Abilene	.992	1.054	1.0093
2. Anthony	.981	.961	.9877
3. Arkansas City	1.011	1.125	1.0281
4. Arma	.973	.804	.9537
5. Atchison	1.050	1.190	1.0503
6. Augusta	.989	1.206	1.0397
7. Baldwin	1.012	.961	.9947
8. Belleville	1.028	.967	.9790
9. Burlington	1.001	.961	.9922
10. Caldwell	.968	1.055	1.0041
11. Cherokee	.969	.961	.9850
12. Concordia	.997	.804	.9591
13. Dodge City	1.039	1.206	1.0510
14. Downs	1.016	.749	.9520
15. Ellis	1.041	.900	.9887
16. Ellsworth	1.031	1.045	1.0162
17. Emporia	1.039	1.190	1.0478
18. Florence	.995	.867	.9716
19. Frankfort	1.039	.804	.9686
20. Fredonia	.961	.916	.9740

WORK SHEET E—CONCLUDED.

Community.	*Food index (Work sheet C).*	*Rent index (Work sheet D).*	*Total index (from formula).*
21. Galena	.989	.723	.9407
22. Garden City	.959	.852	.9605
23. Girard	1.017	1.061	1.0163
24. Great Bend	.955	1.125	1.0155
25. Halstead	1.021	.836	.9711
26. Hays	1.000	1.029	1.0059
27. Herington	1.039	1.106	1.0305
28. Hoisington	.971	1.093	1.0125
29. Holton	.983	.961	.9882
30. Horton	.980	1.028	1.0012
31. Humboldt	1.977	.884	.9710
32. Iola	.937	.884	.9620
33. Junction City	1.008	1.125	1.0274
34. Kingman	1.001	.919	.9836
35. Kinsley	.971	.804	.9633
36. Leavenworth	1.079	1.319	1.0832
37. Liberal	.982	1.254	1.0481
38. Lindsborg	.917	.932	.9674
39. McPherson	.924	1.173	1.0184
40. Medicine Lodge	.979	.842	.9629
41. Minneapolis	.993	.804	.9582
42. Mulvane	.980	.804	.9753
43. Neodesha	1.010	.990	1.0003
44. Ness City	1.075	1.045	1.0261
45. Newton	.986	.961	.9889
46. Norton	1.070	1.093	1.0349
47. Ottawa	.966	1.083	1.0094
48. Osborne	1.030	.961	.9988
49. Oxford	1.075	.960	1.0089
50. Paola	.987	.932	.9832
51. Phillipsburg	.987	.771	.9502
52. Salina	.999	1.264	1.0539
53. Scammon	1.037	.643	.9351
54. Seneca	1.031	.961	.9990
55. Smith Center	1.003	.836	.9671
56. Stafford	.980	.961	.9875
57. St. John	1.007	1.045	1.0108
58. Topeka	.983	1.415	1.0813
59. Valley Falls	1.003	.961	.9927
60. Wichita	1.043	1.595	1.1317
61. Wilson	.979	.961	.9873
62. Winfield	.985	1.325	1.0632

Comparison With New York Study. In comparing this study with the New York study we find that the range on total index is somewhat less. In the New York study the standard deviation of scores on total index was 6.88, while in the Kansas study the standard deviation is only 4.2 (computed on next page). This means that about two-thirds should have indexes between 95.8 and 104.2. In reality 47, or practically four-fifths, are in that range. Only nine communities fall outside this range. We would conclude, then, that the distribution is closer to the central tendency than in the New York study.

A Study of Final Rankings and Correlations.

In the preceding section we have the consummation of this study. From these pages is to be determined whether or not the difference in cost of living to teachers in the different Kansas communities is sufficient to warrant the conclusion that it should be included in a state program for financing public education. A more detailed study of these statistics will help in arriving at that decision.

Relationships of the Different Factors. By use of the Spearman foot rule on rankings we find the correlation of rent index to total index is high, plus .975. Correlation in the New York study was plus .94. On the other hand,

the correlation of food index with total index, measured the same way, is only plus .384, while the New York study gave plus .72. The correlation of food index and rent index is plus .192. It would seem, then, that food prices have little bearing on differences in cost of living, and likewise food prices do not affect the cost of room rent. Reasons for this were discussed in an earlier section.

Room Rent the Outstanding Factor. The fact previously shown that the high five in room-rent index are also the high five in total index, plus the high correlation between the two of plus .975, leads us to conclude that room rent is the outstanding factor in determining the rank in the total index. It is of interest to note that the New York study of Doctor Harry, previously referred to, found the same to be true.

Scaling Total Index on a Different Base. The scaling on total index is on a base of 1.00 as the average. The validity of this as a base for the whole state might be questioned, when we recall that a large per cent of the cities listed in this study are first- and second-class cities, the smaller cities and towns not being properly represented. From the large number of cities represented at 98 plus, it might be advisable to take one of these cities as a base, say Stafford, and figure each of the others from that. Weight is added to this suggestion when we consider that room rent is the same for twelve cities at this level. Also, Stafford is typical of a smaller city system of schools quite common in Kansas, being a third-class city drawing a large share of high-school pupils from the rural districts surounding.

In this type of study any city can be taken as the base, but if one lower than the average is selected it would cause those with high index to have a still higher index. For example, using Stafford (.9875) as a base, Wichita would read 1.146. It appears to the writer that this might prove a better base than 1.000.

The new indexes for those above the average, based on Stafford as a base, would read:

WORK SHEET F.

Wichita	1.1460	Hoisington	1.0253
Leavenworth	1.0968	St. John	1.0235
Topeka	1.0949	Ottawa	1.0221
Winfield	1.0765	Abilene	1.0220
Salina	1.0672	Oxford	1.0216
Dodge City	1.0642	Hays	1.0186
Atchison	1.0635	Caldwell	1.0138
Liberal	1.0613	Horton	1.0138
Emporia	1.0610	Neodesha	1.0129
Augusta	1.0528	Seneca	1.0116
Norton	1.0479	Osborne	1.0114
Herington	1.0435	Baldwin	1.0072
Arkansas City	1.0411	Valley Falls	1.0052
Junction City	1.0403	Burlington	1.0047
Ness City	1.0390	Newton	1.0014
McPherson	1.0312	Ellis	1.0012
Girard	1.0291	Holton	1.0007
Ellsworth	1.0290	Anthony	1.0001
Great Bend	1.0283		

It is of interest that in his recent study of cost of living in Pennsylvania, Doctor Harry has proposed the use of the lowest 10 per cent as a base. This compares all communities with the communities of low cost.

Application of the Study to the Kansas Problem.

Determining the Basis of State Aid. If the variance in total index is sufficient to take into consideration in the allotment of state aid to schools, those communities above the base or average should have a larger share of state aid. If the cost of a standard minimum unit of instruction be set at $1,200 for an elementary unit and $1,600 for a high-school unit, the amount of state aid to each community can be easily figured from work sheets E and F.

If we consider only cost-of-living index and apply state aid on the basis suggested in the previous section, we can apply the correction through the following steps: (1) Subtract 1.00 from the index number of total cost of living of each community. (2) Compute three-fourths of this difference to secure the index multiplier. (Approximately seventy-five per cent of current expenditure is for teachers' salaries.) (3) Multiply number of elementary teachers plus 1⅓ times the number of high-school teachers by the index multiplier to find the number of units of educational need due to the cost of living.

It will be seen that the amount of the correction depends upon the number of teaching units and the size of the index number of the cost of living. The larger cities, because of rather uniformly high index and larger number of teachers, may expect larger state aid.

Following is a table showing the cost-of-living correction for the different Kansas communities. The only ones included are those above the base or average. In this case we have taken the new base suggested, Stafford, and the total indexes listed are on that base.

COST-OF-LIVING CORRECTION for different communities, based on $1,200 unit for grades and $1,600 for high school.

	Total index.	*Index multiplier.*	*Correction per $1,200 unit.*
Wichita	1.1460	.1100	$132.00
Leavenworth	1.0968	.0726	87.12
Topeka	1.0949	.0712	85.44
Winfield	1.0765	.0574	68.88
Salina	1.0672	.0504	60.48
Dodge City	1.0642	.0487	58.47
Atchison	1.0635	.0476	57.12
Liberal	1.0613	.0460	55.20
Emporia	1.0610	.0458	54.96
Augusta	1.0529	.0396	47.52
Norton	1.0479	.0359	43.08
Herington	1.0435	.0326	39.12
Arkansas City	1.0411	.0308	36.96
Junction City	1.0403	.0302	36.24
Ness City	1.0390	.0293	35.16
McPherson	1.0312	.0234	28.08
Girard	1.0291	.0219	26.28
Ellsworth	1.0290	.02175	26.10
Great Bend	1.0283	.0212	25.44
Hoisington	1.0253	.0189	22.68
St. John	1.0235	.0176	21.12
Ottawa	1.0221	.0166	19.92
Abilene	1.0220	.0165	19.80
Oxford	1.0216	.0162	19.44
Hays	1.0186	.0140	16.80
Caldwell	1.0138	.0104	12.48
Horton	1.0138	.0104	12.48
Neodesha	1.0129	.0097	11.64
Seneca	1.0116	.0087	10.44
Osborne	1.0114	.0086	10.32
Baldwin	1.0072	.0054	6.48
Valley Falls	1.0052	.0039	4.68
Burlington	1.0047	.0035	4.20
Newton	1.0014	.0011	1.32
Ellis	1.0012	.0009	1.08
Holton	1.0007	.0005	0.60
Anthony	1.0001	.0001	0.12

In interpreting this table on cost-of-living correction we read that Wichita has a total index of 1.146, which means that living costs are 14.6 per cent above the average, or base, and the correction per $1,200 teaching unit is $132. This means that whereas we figure the average cost of a unit of instruction at $1,200 for the state as a whole, in Wichita it costs $1,332 because of the excess in cost of living. By multiplying the correction per $1,200 unit for each community by the number of teaching units we can find the total correction for each community.

Conclusions and Recommendations.

The study brings to light that cost of living in different Kansas communities, if based on food and rent with other items constant, varies from an average of 1.00 all the way from Wichita, 1.1317, to Scammon, .9371. Food prices throughout the state, taken in May, 1928, were very constant with few exceptions. Room rent is the outstanding factor in determining the index of cost of living in each community. Our study shows that room rent is highest in the larger cities where property valuations and house rent are higher.

While there is some variance in the cost-of-living index in the different cities, there are other factors in the situation which lead the writer to the conclusion that cost of living should not be taken into account, at least in the initial stages of the application of the proposed plan for financing public education. He bases his conclusions on the following grounds:

1. The standard deviation is 4.2, which is low in comparison with the New York study (6.88).

2. Only nine of the sixty-two cities have an index in excess of five points from the average, or 1.00.

3. The plan proposed by Doctor Mort assumes the beginning of the operation of the financing plan upon a level much lower than can be justified as an eventual program.

4. The use of a cost-of-living index involves considerable specialized service from the State Department of Education.

The Code Commission is proposing no marked change in organization that will provide the type of service now available in the state of New York or in the state of Pennsylvania, that is including cost-of-living corrections in its proposed new financing plan.

APPENDIX II.

A PROPOSED BILL FOR SETTING UP AN EQUITABLE FINANCING PLAN.

To Revise and Amend Sections 72-5002, 72-5003, 72-5004, 72-5005.

State and County Aid. (72-5002.) That for the purpose of providing a minimum educational program for all the youth of this state there shall be paid by the state and county to each school district the difference between the amount necessary to maintain the minimum educational program for all resident and nonresident pupils and the sum of an amount equal to the equivalent yield of the minimum tax rate hereinafter specified upon the tangible property of the district for the preceding year and the income of the district from all other state sources during the preceding school year: *Provided, however,* That any district offering education in the high-school grades only shall not for the purpose of this act be required to levy any tax upon property in such district which contributes at the minimum district rate in an elementary school district. For this purpose the county commissioners of each county shall levy a county tax sufficient to raise an amount equivalent to the yield of the minimum county tax rate hereinafter specified computed on the taxable tangible property in each county. The state shall contribute to each county for the purpose of this act an amount which, when taken together with the yield of the district and county minimum tax rates computed on the taxable tangible property in each county for the preceding year and the amount paid the schools of the county from all other state sources, will be sufficient to support the minimum educational program. The amounts contributed by the state and county toward the support of the minimum educational program in the school districts of each county shall be known as the state and county equalization fund.

District and County Minimum Tax Rates: For each of the years in the biennium beginning July 1, 1929, the minimum district and county tax rates as required in the preceding section shall be 1.5 mills. For each of the years in the biennium beginning July 1, 1931, the minimum district tax rate and the minimum county tax rate, as required in the preceding section, shall be 1.8 mills. For the year beginning July 1, 1933, and each year thereafter the minimum district tax rate and the minimum county tax rate, as required in the preceding section, shall be 2 mills.

Cost of the Minimum Educational Program: To determine the cost of the minimum educational program for the purpose of this act, the teaching units shall be multiplied by the amounts to be determined by the relative cost of instruction in elementary and high schools. For each of the years in the biennium beginning July 1, 1929, the amounts per teaching unit to be used shall be $900 for each elementary teaching unit and $1,200 for each high-school teaching unit. For each of the years in the biennium beginning July 1, 1931, the amounts per teaching unit to be used shall be $1,050 for each elementary teaching unit and $1,400 for each high-school teaching unit. For the year beginning July 1, 1933, and each year thereafter the amount per teaching unit shall be $1,200 for each elementary teaching unit and $1,600 for each high-school teach-

ing unit: *Provided, however,* That no district having, in all schools within its bounds, a total of less than 10 elementary teaching units shall be eligible for the increase above $900 for each elementary teaching unit and $1,200 for each high-school teaching unit, and the state and county aid for such districts shall be computed on the basis of 1.5 mills local tax.

For each of the years in the biennium beginning July 1, 1929, each one-teacher school shall be counted as one elementary teaching unit. For the year beginning July 1, 1931, and each year thereafter, one elementary teaching unit shall be counted for each 22 pupils in average daily attendance in one-teacher elementary schools unless such school is certified by the State Department of Education as a necessary part of the school organization; in case such a school is certified by the State Department of Education as a necessary part of the school organization, it shall be counted as one elementary teaching unit regardless of the average daily attendance. In elementary schools having more than one teacher for grades one to eight and average daily attendance less than 85, count two elementary teaching units for the first 35 such pupils in average daily attendance in grades one to eight, and one elementary teaching unit for each additional 25 such pupils in average daily attendance in excess of 35. In elementary schools having an average daily attendance of 85 or more, but not more than 420, count four elementary teaching units for the first 85 such pupils in average daily attendance in grades one to eight and one elementary teaching unit for each additional 29 such pupils in average daily attendance in excess of 85. In elementary schools having average daily attendance in grades one to eight of more than 420, count one elementary teaching unit for each 27 such pupils in average daily attendance. In high schools having average daily attendance of 95 or less in grades nine to twelve, count three high-school teaching units for the first 24 such pupils, and one high-school teaching unit for each additional 18 such pupils in excess of 24. In high schools having an average daily attendance of 96 or more but less than 250 in grades nine to twelve, count seven high-school teaching units for the first 96 pupils, and one high-school teaching unit for each additional 22 such pupils in excess of 96. In high schools having an average daily attendance of 250 or more but less than 525 in grades nine to twelve, count fourteen high-school teaching units for the first 250 such pupils, and one high-school teaching unit for each additional 25 such pupils in excess of 250. In high schools having an average daily attendance of 525 or more in grades nine to twelve, count one high-school teaching unit for each 21 such pupils.

In high schools having an enrollment in grades nine, ten and eleven only, the number of teaching units to be counted shall be three-fourths of the number computed. In high schools having an enrollment in grades nine and ten only, the number of teaching units to be counted shall be two-thirds of the number computed.

In computing the cost of the minimum educational program in each district, 60 per cent of the current cost for transporting elementary and high-school pupils shall be allowed. The amount so allowed shall be limited to the regulations of the State Board of Education. These regulations shall take into consideration the effect on the cost of transportation of sparsity of population and other conditions reasonably beyond the control of the local district.

In case the number of elementary or high-school teaching units is in excess

of the actual number of teachers employed, and the number of teachers employed is considered inadequate by the state superintendent of public instruction, he may at his discretion use the number of teachers actually employed or any intermediate number between the actual number and the number of teaching units computed as above.

In computing the teaching units upon which the equalization aid for a given year is based, attendance data for the preceding school year shall be used.

Duties of County Superintendent and County Commissioners. (72-5003.) It shall be the duty of the superintendent of each county within the state, on or before August first of each year, under oath, to certify to the county clerk an estimated amount that will be due the school districts under the provisions of this act from the state and county, and it shall then be the duty of the commissioners to provide a levy sufficient to raise the amount required for the current school year, the yield of which levy shall be placed in the state and county equalization fund.

Duties of County Superintendent, State Superintendent and State Treasurer. (72-5004.) It shall be the duty of the state superintendent, on or before the last Monday in September of each year, to certify the amount of state and county aid due the several districts under the provisions of this act to the county treasurers, and the amount due each county to the state auditor. On December 1 of each school year the state auditor shall draw warrants on the state, in favor of the various counties, for one-half of the sums specified by the state superintendent. On June 1 of the following year the state auditor shall draw warrants on the state treasurer, in favor of the various counties, for the remaining half of the sums specified by the state superintendent. The state treasurer shall remit said amounts to the county treasurers of the several counties, who shall place said amounts in the state and county equalization funds of their respective counties. After the receipt of the state superintendent's certificate of the amount of state and county aid due to each district, the county treasurers shall distribute funds available in the state and county equalization fund in proportion to the amount due the several districts.

Conditions for Participation. (72-5005.) In order to participate in the benefits of this act, the following conditions must be met: (1) Each public-school district in which education in the elementary grades is offered must have voted for the current year an amount of money for maintaining school, exclusive of school buildings, school sites and permanent improvements, representing not less than the minimum tax herein specified. (2) After July 1, 1930, each public-school district must have expended during the preceding year for maintaining school, exclusive of school buildings, school sites and permanent improvements, at least an amount equivalent to the minimum program as herein defined. (3) Each public-school district shall have complied with the regulations and standards for the effectual equalization of educational opportunity, now prescribed in the school laws or which shall hereafter be enacted into legislation or formulated by the school authorities in accordance with laws: *Provided,* That in the discretion of the state superintendent of public instruction failure to meet any of the standards so determined may be waived on the condition that the aid otherwise available under the provision of this act shall be reduced by an amount reasonably sufficient to meet the current cost of maintaining such standards.

APPENDIX III.

TABLES SHOWING THE OPERATION OF THE PROPOSED FINANCING PLAN.

Prepared under the direction of

DR. PAUL R. MORT,
Teachers College, Columbia University,
New York City.

TABLE A.

PRESENT STATE AID AND STATE AND COUNTY AID UNDER PROPOSED LEGISLATION, DISTRICTS WITH TWO OR MORE TEACHERS.

Districts.	Teaching units based on average daily attendance, 1926-1927.		Total value of tangible property in thousands, 1927.	Total aid received in 1926-1927.	Total state and county aid under proposed plan based on 1927 assessment of tangible property and average daily attendance for 1926-1927.		
	Elementary.	High school.			*First step.* $900 Elem. $1,200 H. S.	*Second step.* $1,050 Elem. $1,400 H. S.	*Third step.* $1,200 Elem. $1,600 H. S.
Allen county:							
Iola	44.56	24.16	$7,258	$3,098	$54,908	$64,294	$74,340
Humboldt	15.55	11.00	6,592	886	16,415	18,968	22,182
La Harpe	7.48	6.44	915	350	12,740	14,877	17,104
Geneva	1.31	1.88	391	57	2,794	3,250	3,745
Oakland	1.37	.....	421	28	573	653	774
Petrolia	1.83	.....	606	40	698	791	944
Mildred	5.03	3.11	1,040	135	6,567	7,632	8,801
Gas	4.34	.....	522	132	2,991	3,485	4,032
Savonburg	2.60	3.89	490	81	6,195	7,217	8,287
Moran	3.48	4.44	913	177	6,913	8,050	9,277
Elsmore	2.12	3.89	491	62	5,780	6,730	7,728
Carlyle	1.43	.....	341	39	736	849	995
Anderson county:							
Garnett	14.48	11.68	2,746	763	22,163	25,846	29,805
Westphalia R. H. S.	....	4.89	2,131	.....	5,868	6,846	7,824
Kincaid R. H. S.	....	5.11	2,429	.....	6,129	7,150	8,172
Welda R. H. S.	....	3.39	3,280	.....	4,068	4,746	5,424
Lone Elm R. H. S.	.....	3.78	1,223	.....	4,536	5,292	6,048
Scipio	4.17	.....	579	133	2,751	3,203	3,713
Greeley	2.76	4.17	890	112	6,041	7,022	8,092
Harris	1.89	.....	388	123	996	1,163	1,369
Mont Ida	1.77	.....	400	50	943	1,088	1,274
Bush City	1.60	.....	305	37	945	1,094	1,273
Westphalia	2.12	.....	646	134	805	929	1,118
Colony	4.41	8.00	1,199	235	13,157	13,441	15,463
Lone Elm	2.24	.....	332	65	1,453	1,689	1,959
Welda	2.60	.....	887	83	927	1,050	1,263
Kincaid	3.04	.....	602	97	1,736	2,011	2,347

Atchison county:							
Effingham Com. H. S.	.....	10.36	.....	1,151	11,278	13,349	15,421
Atchison	48.48	23.08	16,472	633	45,984	52,929	61,523
Potter R. H. S.	.....	3.32	1,030	.....	3,996	4,662	5,328
Lancaster	1.83	.....	620	63	654	742	893
Farmington	2.12	1.38	428	60	2,862	3,328	3,836
Arrington	1.71	.....	355	52	955	1,104	1,290
Effingham	4.79	.....	1,084	139	2,546	2,939	3,441
Muscotah	3.84	4.28	809	152	7,230	8,419	9,690
Huron	2.44	.62	771	75	1,712	1,970	2,307
Potter Con	3.16	.....	530	92	1,957	2,272	2,640
Barber county:							
Lake City R. H. S.	.....	3.06	1,810	.....	3,672	4,284	4,896
Sun City R. H. S.	.....	1.88	1,299	.....	2,259	2,636	3,012
Sharon R. H. S.	.....	5.33	1,836	.....	6,399	7,466	8,532
Medicine Lodge	8.66	8.32	1,687	1,488	13,757	16,212	18,838
Lake City	3.80	.....	635	116	2,352	2,731	3,174
Kiowa	9.83	9.23	2,141	1,062	15,653	18,331	21,224
Sharon	2.80	.....	672	237	1,275	1,493	1,779
Hazelton	3.56	5.38	965	108	8,102	9,421	10,838
Isabel Con	5.21	3.83	1,504	230	6,802	7,899	9,146
Sun City	4.69	.....	619	123	3,170	3,687	4,267
Hartner	5.97	4.17	679	808	8,551	10,076	11,670
Barton county:							
Great Bend	25.59	18.44	7,056	1,634	32,944	38,354	44,470
Hoisington	19.78	11.91	3,433	984	25,961	30,280	34,942
Pawnee Rock R. H. S.	.....	5.22	1,966	.....	6,264	7,308	8,352
Ellinwood	5.14	7.00	2,147	319	9,484	11,009	12,751
Galatia	2.24	.....	600	73	1,043	1,199	1,415
Heizer	1.89	.....	388	60	1,059	1,226	1,432
Claflin	4.72	6.94	1,288	212	10,429	12,138	13,976
90—Hoisington	1.89	.....	287	62	1,059	1,405	1,632
Pawnee Rock	4.72	.....	800	168	2,880	3,348	3,896
Albert	2.08	.....	430	37	1,190	1,373	1,599
Beaver	.97	.....	742	72	.....	.....	.....
Bourbon county:							
Fort Scott	42.44	31.95	9,799	3,537	58,292	68,106	78,901
Mapleton	3.48	.....	450	89	2,368	2,755	3,187
Pawnee Station	1.60	.....	427	65	735	846	1,001
Fulton	3.44	5.44	428	138	8,841	10,316	11,834
Xenia	1.66	.....	159	57	1,199	1,400	1,617
Redfield	3.00	.....	493	130	1,831	2,133	2,484
Uniontown	3.00	3.89	429	113	6,615	7,714	8,857
Bronson	4.34	7.32	722	158	11,449	13,347	15,318
Garland	2.16	.....	289	64	1,447	1,684	1,950
Hiattville	2.08	.....	269	48	1,421	1,652	1,910
Hammond	1.31	.....	373	25	595	679	801
Devon	1.71	.....	194	53	1,195	1,393	1,611

TABLE A—CONTINUED.

DISTRICTS.	Teaching units based on average daily attendance, 1926-1927.		Total value of tangible property in thousands, 1927.	Total aid received in 1926-1927.	Total state and county aid under proposed plan based on 1927 assessment of tangible property and average daily attendance for 1926-1927.		
	Elementary.	High school.			*First step.* $900 Elem. $1,200 H. S.	*Second step.* $1,050 Elem. $1,400 H. S.	*Third step.* $1,200 Elem. $1,600 H. S.
Brown county:							
Hiawatha	18.67	13.32	$4,692	$906	$24,843	$28,899	$33,426
Horton	20.85	12.55	3,822	1,249	26,840	31,330	36,203
Powhatton R. H. S.	.....	5.06	2,086	.....	6,075	7,088	8,100
Robinson R. H. S.	.....	5.89	3,216	.....	7,065	8,243	9,420
Reserve R. H. S.	.....	3.50	2,178	.....	4,203	4,904	5,604
Fairview R. H. S.	.....	5.50	2,708	726	5,871	6,971	8,070
Hamlin R. H. S.	.....	4.17	2,630	.....	5,004	5,838	6,672
Willis R. H. S.	.....	3.83	2,227	.....	4,599	5,366	6,132
Everest R. H. S.	.....	4.72	3,883	.....	5,661	6,605	7,548
Padonia	1.89	.....	506	55	887	1,019	1,201
Fairview	4.21	.....	954	130	2,228	2,573	3,014
Robinson	4.66	.....	933	163	2,632	3,051	3,563
Morrill	5.24	5.78	1,365	221	9,387	10,919	12,589
Everest	3.20	.....	1,138	115	1,058	1,197	1,449
District 44	1.37	.....	349	38	672	772	908
Hamlin	2.64	.....	728	84	1,200	1,378	1,628
Baker	1.26	.....	600	40	194	203	272
Reserve	2.52	.....	510	79	1,424	1,649	1,925
Willis	2.68	.....	610	114	1,383	1,602	1,882
Powhatton	3.64	.....	676	121	2,138	2,481	2,895
Butler county:							
Augusta	25.07	14.92	5,351	2,375	30,063	35,201	40,875
El Dorado	62.07	27.00	12,266	2,425	67,439	78,469	90,727
Leon R. H. S.	.....	6.61	2,253	.....	7,929	9,251	10,572
Cassoday R. H. S.	.....	3.06	3,119	.....	3,672	4,284	4,896
Latham R. H. S.	.....	4.56	1,865	.....	5,472	6,384	7,296
El Dorado R. E. S.	1.14	.....	2,272	39	.....	.....	.....
Towanda	5.14	4.00	961	130	7,852	9,133	10,512
8—El Dorado	2.44	.....	982	61	662	733	903
15—Towanda	.86	.....	341	19	244	270	331
17—Augusta	4.52	.....	929	131	2,544	2,943	3,435
20—Douglas	7.83	7.36	1,821	277	12,868	14,967	17,249
White Water	1.71	.....	481	49	769	880	1,041

Rosalia	4.14	3.44	1,277	128	5,814	6,739	7,794
Oil Hill and Frazier	14.07	.....	4,539	439	5,416	6,164	7,367
Midian	8.55	4.94	1,672	235	10,883	12,652	14,589
38—El Dorado	1.77	.....	2,659	49	.....	.....	.....
Latham	4.45	.....	1,245	160	1,978	2,271	2,690
Benton	3.80	4.50	1,329	159	6,668	7,739	8,943
Leon	6.76	.....	1,252	270	3,936	4,574	5,338
Elbing	3.40	.....	1,415	103	835	920	1,147
87—Leon	3.28	.....	846	86	1,597	1,835	2,158
Jt. 92—Cassoday	1.14	.....	1,069	32	.....	.....	.....
Jt. 95—Whitewater	5.10	7.18	1,514	294	10,637	12,384	14,282
Potwin	4.83	3.61	1,317	177	6,524	7,574	8,757
Jt. 100—Douglass	2.68	.....	872	64	1,040	1,180	1,408
Burns	.91	.....	410	41	163	176	231
Rose Hill	5.03	4.83	1,362	166	8,114	9,425	10,874
Haverhill	2.88	.....	872	112	1,172	1,342	1,600
115—Douglass	1.37	.....	444	45	522	594	711
118—Augusta	.86	.....	219	38	408	471	556
120—Augusta	2.36	.....	813	78	827	937	1,128
Andover	3.32	3.78	1,151	135	5,663	6,571	7,595
Reece	1.00	.....	872	15	.....	.....	.....
128—Cassoday	2.76	.....	1,463	75	215	190	311
Keighley	3.04	.....	655	92	1,662	1,921	2,246
137—Benton	1.37	.....	892	56	.....	.....	.....
Beaumont	2.08	.....	372	61	1,253	1,453	1,691
148—El Dorado	3.88	.....	1,603	117	971	1,068	1,333
149—Augusta	1.49	.....	624	55	350	386	485
153—Augusta	1.77	.....	398	56	940	1,086	1,272
159—De Graff	1.89	.....	836	66	381	413	530
160—Elbing	2.16	.....	514	63	1,110	1,278	1,501
173—Douglass	1.83	.....	434	43	953	1,097	1,285
Chase county:							
Chase Co. Com. H. S.	.....	10.36	13,329	1,100	11,329	13,400	15,472
Toledo Twp. H. S. No. 1	.....	4.33	3,326	.....	5,193	6,059	6,924
Mafield R. H. S. No. 2	.....	3.33	3,231	.....	3,996	4,662	5,328
Elmdale R. H. S. No. 3	.....	4.28	3,330	.....	5,139	5,995	6,852
Elmdale No. 1	3.48	.....	1,923	139	109	54	191
Clements Con. No. 2	2.36	2.13	1,431	105	2,429	2,779	3,273
Cedar Point Con. No. 3	1.94	2.75	1,262	101	3,055	3,517	4,107
Hymer No. 4	2.04	.....	978	43	326	339	449
Cottonwood Falls No. 6	6.86	.....	1,543	311	3,549	4,115	4,835
Bazaar No. 7	1.54	.....	609	45	428	476	585
Saffordville No. 9	1.83	.....	479	51	878	1,008	1,187
Elmdale Con. No. 17	.97	.38	718	39	216	223	301
Saffordville No. 33	2.56	.....	685	89	1,188	1,366	1,613
Strong City No. 41	5.34	.....	1,255	213	2,711	3,136	3,685
Matfield Green No. 43	2.16	.....	1,376	88	.....	.....	.....

TABLE A—CONTINUED.

Districts.	Teaching units based on average daily attendance, 1926-1927.		Total value of tangible property in thousands, 1927.	Total aid received in 1926-1927.	Total state and county aid under proposed plan based on 1927 assessment of tangible property and average daily attendance for 1926-1927.		
	Elementary.	High school.			*First step.* $900 Elem. $1,200 H. S.	*Second step.* $1,050 Elem. $1,400 H. S.	*Third step.* $1,200 Elem. $1,600 H. S.
Chautauqua county:							
Chautauqua County R. H. S. No. 1	.....	4.94	$1,380	.....	$5,931	$6,920	$7,908
Wauneta No. 13	1.54	.....	129	$37	1,156	1,348	1,553
Cedarvale No. 27	8.07	9.50	1,084	352	16,688	19,474	22,368
Sedan No. 44	11.34	10.45	2,122	509	19,051	22,204	25,571
Peru No. 47	4.17	4.28	939	233	7,251	8,451	9,745
Niotaze No. 90	3.88	.88	399	113	3,834	4,471	5,149
Chappaqua No. 123	4.59	.....	433	147	3,335	3,893	4,495
Elgin Union No. 2	5.86	4.83	854	171	9,618	11,207	12,881
Hewins Union No. 3	3.92	1.00	761	128	3,456	4,014	4,650
Cherokee county:							
Cherokee Com. H. S.	.....	24.68	.....	1,250	28,369	33,305	38,242
Baxter Springs No. 6	34.19	15.40	4,011	.....	43,232	50,236	57,642
Columbus No. 56	27.96	.....	3,351	.....	20,138	23,326	26,850
Galena No. 46	31.59	11.95	1,938	.....	39,861	46,408	53,148
Scammon No. 99	10.59	3.50	755	.....	12,602	14,664	16,802
Weir No. 94	10.34	7.41	638	.....	17,241	20,083	22,988
Lowell No. 3	3.52	.....	854	157	1,730	2,002	2,359
Galena No. 4	2.56	.....	171	108	1,940	2,272	2,622
Riverton No. 5	2.84	3.61	2,912	138	2,379	2,652	3,218
Galena No. 9	2.64	.....	293	93	1,844	2,152	2,489
Galena No. 18	1.54	.....	138	90	1,089	1,279	1,482
Sherman City No. 21	2.00	.....	267	53	1,347	1,566	1,813
Baxter No. 27	3.28	.....	635	160	1,840	2,141	2,506
Faulkner No. 34	2.28	.....	254	75	1,596	1,862	2,153
Baxter No. 42	3.36	.....	1,132	122	1,204	1,368	1,646
Lawton No. 49	2.88	.....	293	90	2,063	2,407	2,780
West Mineral No. 54	3.96	5.67	428	280	9,446	11,046	12,688
Coal Valley No. 59	3.96	.....	271	114	3,044	3,556	4,096
Roseland No. 70	9.38	.....	348	385	7,533	8,838	10,175
Columbus No. 73	1.31	.....	180	40	869	1,011	1,172
Hallowell No. 76	2.04	.....	268	75	1,359	1,585	1,937
Crestline No. 78	2.48	.....	364	85	1,601	1,864	2,163
Skidmore No. 91	2.68	.....	350	62	1,825	2,122	2,454

Melrose No. 96	2.00	.....	148	49	1,529	1,785	2,055
Stipville No. 102	3.76	.....	423	164	2,586	3,023	3,502
Treece No. 108	10.38	2.63	959	309	10,754	12,549	14,441
Cheyenne county:							
Bird City R. H. S	.....	7.86	4,079	.....	9,432	11,004	12,576
St. Francis Com. H. S	.....	9.05	6,794	.....	10,863	12,673	14,484
Rural No. 58	1.03	.....	155	25	670	777	901
St. Francis No. 1	8.86	.....	1,369	328	5,593	6,511	7,566
Bird City No. 3	6.48	.....	837	232	4,345	5,065	5,870
Wheeler No. 46	1.60	.....	298	45	993	1,099	1,279
Clark county:							
Ashland No. 1	9.34	9.36	1,622	419	16,768	19,572	22,521
Minneola No. 16	5.38	5.28	1,992	266	7,924	9,189	10,654
Englewood C. U. 1	5.83	5.72	1,150	213	10,167	11,839	13,627
Sitka C. U.	2.44	.....	1,125	94	415	443	584
Fairview R. U. 3	1.03	.....	394	21	315	351	427
Rural No. 2	1.20	.....	316	32	574	659	776
Rural No. 86	.80	.....	655	30	.....	.....	.....
Clay county:							
Clay County Com. H. S	.....	20.52	.....	1,100	23,524	27,628	31,732
Clay Center	20.96	.....	5,764	.....	10,218	11,633	13,624
Longford R. H. S	.....	5.61	3,000	.....	6,732	7,854	8,976
Wakefield R. H. S	.....	7.41	3,536	1,100	7,792	9,274	10,756
Idana No. 11	.86	.....	377	52	283	319	394
Oakhill No. 12	.74	.....	406	79	212	240	309
Broughton No. 16	2.08	.....	625	70	865	989	1,176
Wakefield No. 39	4.21	.....	1,026	152	2,098	2,421	2,848
Morganville No. 41	1.60	1.75	778	70	2,300	2,656	3,090
Green No. 97	3.28	2.50	493	104	5,106	5,949	6,842
Longford No. 99	2.84	.....	203	59	2,193	2,558	2,943
Jt. 1, C. D. Industry	2.12	.....	249	54	1,536	1,790	1,992
Cloud county:							
Concordia No. 4	22.41	18.72	7,179	1,470	30,395	35,346	41,016
Miltonvale R. H. S. No. 1	.....	7.14	2,714	1,050	7,518	8,946	10,374
Glasco R. H. S. Jt. No. 2	.....	7.36	3,853	.....	8,829	10,300	11,772
Clyde No. 2	5.66	7.68	1,782	1,386	10,251	12,101	14,130
Jamestown No. 32	4.03	5.56	916	169	8,753	10,194	11,727
Glasco No. 5	5.83	.....	1,179	173	3,306	3,828	4,465
Hollis	1.43	.....	430	53	589	674	803
Miltonvale No. 97	5.45	.....	972	246	3,201	3,726	4,350
Coffey county:							
Strawn R. H. S	.....	3.06	863	.....	3,672	4,284	4,896
Gridley R. H. S	.....	5.06	2,346	.....	4,554	5,313	6,072
Burlington	10.93	14.64	2,346	1,594	22,292	26,155	30,254
Le Roy	5.55	6.44	872	202	11,216	13,075	15,022
Waverly	5.14	7.05	827	204	11,642	13,574	15,590
Agricola Jt. No. 46	1.20	.....	368	50	478	548	654
Gridley No. 57	5.38	.....	740	202	3,530	4,115	4,774

TABLE A—CONTINUED.

DISTRICTS.	Teaching units based on average daily attendance, 1926-1927.		Total value of tangible property in thousands, 1927.	Total aid received in 1926-1927.	Total state and county aid under propcsed plan based on 1927 assessment of tangible property and average daily attendance for 1926-1927.		
	Elementary.	High school.			*First step.* $900 Elem. $1,200 H. S.	*Second step.* $1,050 Elem. $1,400 H. S.	*Third step.* $1,200 Elem. $1,600 H. S.
Coffey county—*Concluded.*							
Strawn No. 61	2.24	.....	$301	$73	$1,492	$1,737	$2,013
Lebo Jt. No. 68	5.00	6.78	1,050	215	10,846	12,637	14,533
Halls Summit No. 80	2.20	.....	385	81	1,322	1,536	1,789
Comanche county:							
Coldwater No. 1	5.69	7.95	1,620	383	11,848	13,805	15,925
Protection Cons. No. 1	10.90	9.68	1,593	402	18,638	21,731	24,984
Wilmore R. H. S.	.....	3.89	1,844	.....	4,671	5,450	6,228
Wilmore Con. No. 53	4.14	.....	726	144	2,493	2,896	3,372
Coldwater Rural 47	1.60	.....	415	36	782	897	1,054
Cowley county:							
Arkansas City	80.67	40.57	17,969	5,305	88,990	103,847	120,469
Winfield	50.37	34.33	11,800	4,378	64,448	75,329	87,390
Cowley R. H. S No. 1	1.54	3.44	2,871	.....	.....	.....	.....
Cowley R. H. S. No. 2	1.83	5.56	3,006	.....	.....	.....	.....
Dexter No. 5	4.24	5.39	918	182	8,728	10,167	11,698
Oakgrove No. 6	2.36	.....	487	49	1,345	1,552	1,809
Cambridge No. 15	2.00	.....	554	45	924	1,058	1,247
Floral No. 20	2.00	.....	406	50	1,141	1,319	1,538
Rock No. 24	2.32	.....	545	64	1,207	1,391	1,630
Silverdale No. 35	2.68	.....	295	88	1,882	2,195	2,538
New Salem No. 55	2.44	.....	551	72	1,298	1,498	1,754
Rainbow Bend No. 61	3.00	.....	2,194	61	.....	.....	.....
Tannehill No. 65	2.44	.....	1,129	60	443	470	610
Udall No. 71	4.90	5.28	699	201	9,497	11,078	12,729
Burden No. 78	5.24	4.78	1,157	217	8,497	9,890	11,401
Maple City No. 85	1.71	.....	305	54	1,028	1,192	1,388
M. Washington No. 131	1.49	.....	554	49	461	518	631
Atlanta No. 147	3.52	.....	618	155	2,086	2,429	2,833
Crawford county:							
Pittsburg No. 49	97.93	39.76	20,736	5,725	99,017	115,437	133,931
Girard No. 37	18.37	13.45	2,720	819	27,771	33,124	37,301
Frontenac No. 47	15.52	9.64	1,399	1,135	22,300	26,135	30,111
Mulberry No. 104	16.96	9.95	955	745	24,940	29,172	33,501

Cherokee Com. H. S.	.....	11.77	.....	1,250	13,871	15,225	17,576
Hepler R. H. S. No. 1	.....	5.72	.....	.....	6,867	8,012	9,156
Beulah No. 2	1.6	.....	357	43	862	994	1,163
Union No. 9	3.52	.....	198	99	2,772	3,241	3,729
Yale No. 11	3.8	.....	244	100	2,954	3,451	3,972
Sheffield No. 16	3.6	.....	273	121	2,710	3,168	3,653
Litchfield No. 22	1.26	.....	175	41	831	967	1,121
Gaskell No. 34	1.71	.....	276	52	1,073	1,246	1,448
Bradley No. 35	5.03	.....	356	179	3,814	4,461	5,145
Cherokee No. 39	14.45	.....	1,149	582	10,700	12,522	14,460
Dunkirk No. 46	2.88	.....	195	74	2,226	2,599	2,992
Lone Star No. 50	2.88	.....	332	72	2,022	2,354	2,720
McCune No. 57	4.38	6.39	565	196	10,567	12,332	14,154
Monmouth No. 59	2.88	.....	357	82	1,975	2,299	2,660
Base Line No. 61	2.44	.....	509	75	1,358	1,571	1,835
Chicopee No. 62	4.79	.....	316	201	3,636	4,259	4,915
Walnut No. 66	2.68	5.28	674	164	7,573	8,829	10,152
Gross No. 72	2.68	.....	239	85	1,969	2,299	2,653
Titus No. 73	3.56	.....	296	128	2,632	3,077	3,552
Polk No. 75	5.48	.....	314	180	4,281	5,009	5,768
Barber No. 81	2.84	.....	218	77	1,828	2,513	2,895
Capaldo No. 84	5.83	.....	515	245	4,230	4,949	5,721
Ringo No. 87	6.97	.....	228	270	5,661	6,638	7,638
Adams No. 94	2.16	.....	327	62	1,392	1,617	1,876
Arma No. 95	22.78	11.59	1,005	901	32,003	37,436	42,971
Edson No. 98	5.79	.....	145	26	4,968	5,792	6,632
Cockerill No. 100	3.2	4.39	358	197	7,411	8,661	9,947
Nelson No. 101	3.0	.....	211	141	2,243	2,629	3,037
Curranville No. 107	4.55	.....	377	181	3,349	3,917	4,525
Hepler No. 108	2.8	.....	421	85	1,804	2,097	2,433
Opolis No. 110	1.83	.....	191	48	1,313	1,529	1,766
Arcadia No. 112	8.28	6.39	621	356	13,833	16,166	18,562
Breezy Hill No. 114	4.41	.....	108	154	3,653	4,282	4,922
Midway No. 115	2.2	.....	141	91	1,678	1,965	2,267
Fleming No. 119	3.88	.....	260	126	2,976	3,480	4,010
Kirkwood No. 121	2.04	.....	144	56	1,564	1,827	2,104
Englevale No. 123	2.12	.....	105	94	1,657	1,943	2,240
Crowburg No. 128	6.45	.....	193	197	5,319	6,228	7,157
Franklin No. 129	14.48	3.89	355	529	16,642	19,485	22,365
Decatur county:							
Decatur Com. H. S.	.....	11.73	.....	1,000	13,076	15,422	17,768
Norcatur R. H. S.	.....	5.56	.....	650	6,049	7,130	8,242
Leoville R. H. S.	.....	1.75	.....	.....	2,097	2,447	2,796
Oberlin No. 1	9.97	.....	1,640	397	6,116	7,119	8,287
Traer No. 14	1.89	1.25	357	60	2,609	3,035	3,498
Jennings No. 18	1.77	5.72	1,515	199	5,989	6,944	8,051
Kanona No. 68	1.26	.....	375	50	522	598	712
Dresden No. 101	2.16	2.5	602	55	3,983	4,625	5,329

TABLE A—CONTINUED.

DISTRICTS.	Teaching units based on average daily attendance, 1926-1927.		Total value of tangible property in thousands, 1927.	Total aid received in 1926-1927.	Total state and county aid under proposed plan based on 1927 assessment of tangible property and average daily attendance for 1926-1927.		
	Elementary.	High school.			*First step.* $900 Elem. $1,200 H. S.	*Second step.* $1,050 Elem. $1,400 H. S.	*Third step.* $1,200 Elem. $1,600 H. S.
Decatur county—*Concluded.*							
Norcatur No. 2 D. M.	4.1	.....	$477	$155	$2,820	$3,291	$3,811
Leoville U. G.	3.6	.....	494	86	2,413	2,805	3,246
Dickinson county:							
Abilene	32.89	22.84	8,428	2,740	41,624	48,597	56,412
Herington	20.93	12.23	3,642	1,216	26,837	31,330	36,188
Chapman Com. H. S.	.....	13.18	1,442	.....	15,813	18,849	21,084
Dickinson R. H. S.	.....	7.36	3,430	.....	8,829	10,300	11,772
Dickinson and Morris R. H. S. No. 1	.....	4.39	2,833	.....	5,265	6,143	7,020
Abilene R. D. No. 9	1.89	.....	570	49	797	909	1,079
Detroit No. 11	3.2	.....	744	113	1,651	1,908	2,239
Navarre	2.16	.....	544	64	1,064	1,225	1,440
Enterprise No. 16	7.45	.....	1,553	279	4,097	4,748	5,555
Carlton No. 17	2.16	.....	656	61	899	1,026	1,219
Woodbine No. 32	4.24	.....	838	136	2,423	2,808	3,276
Elmo No. 47	2.4	.....	616	60	1,176	1,351	1,588
Manchester Con. No. 71	2.84	.....	465	57	1,802	2,088	2,421
Chapman No. 80	5.9	.....	1,431	231	2,933	3,388	3,987
Hope No. 100	4.38	.....	1,053	177	2,186	2,527	2,973
Dillon No. 120	1.37	.....	429	42	548	624	744
Pearl Union No. 1	1.77	.....	901	63	179	173	259
Talmage Union No. 2	3.84	.....	717	93	2,288	2,648	3,081
Solomon D. S. O. No. 1	11.41	.....	1,639	356	7,455	8,674	10,058
Doniphan county:							
Sparks R. H. S. No. 1	.....	1.88	1,105	.....	2,259	2,636	3,012
Leona R. H. S. No. 2	.....	2.38	1,826	.....	2,853	3,329	3,804
Bendena H. S. No. 3	.....	3.56	2,993	.....	4,275	4,988	5,700
Severance R. H. S. No. 4	.....	3.39	2,449	.....	4,068	4,746	5,424
Denton R. H. S. No. 5	.....	3.83	3,864	.....	4,599	5,366	6,132
Highland R. H. S. No. 6	.....	5.72	3,782	.....	6,867	8,012	9,156
Troy R. H. S. No. 7	.....	8.18	5,309	.....	9,810	11,445	13,080
Wathena R. H. S. No. 8	.....	6.61	3,752	.....	7,929	9,250	10,572
White Cloud R. H. S.	.....	3.78	1,347	.....	4,536	5,292	6,048
Doniphan R. H. S. No. 10	.....	2.13	1,223	.....	2,556	2,982	3,408

Wathena No. 1	6.59	.....	1,092	331	3,962	4,622	5,393
Elwood No. 2	6.97	3.0	1,328	359	7,522	8,769	10,149
Brenner No. 3	1.54	.....	348	49	815	942	1,103
Palermo No. 5	2.48	.....	222	162	1,737	2,042	2,148
Bendena No. 8	2.32	.....	922	64	641	712	876
Doniphan No. 13	2.24	.....	222	65	1,618	1,887	1,957
Severance No. 17	3.36	.....	644	134	1,924	2,235	2,610
Troy No. 21	8.48	.....	1,458	385	5,060	5,895	6,875
Blair No. 32	1.83	.....	612	98	631	722	874
White Cloud No. 43	5.48	.....	617	218	3,789	4,425	5,124
Leona No. 45	2.72	.....	802	81	1,164	1,331	1,579
Sparks No. 46	1.94	.....	279	84	1,244	1,451	1,686
Moray No. 48	1.43	.....	580	62	355	395	494
Iowa Point No. 58	1.66	.....	339	65	921	1,068	1,249
Highland No. 61	6.14	.....	1,243	258	3,404	3,952	4,624
Denton No. 69	1.89	.....	710	72	564	634	776
Douglas county:							
Lawrence	61.37	38.24	19,823	4,729	66,643	77,547	90,433
Vinland R. H. S. No. 1	.....	3.72	.....	701	3,763	4,507	5,251
Eudora R. H. S. No. 2	.....	6.67	.....	.....	8,001	9,335	10,668
Lecompton R. H. S. No. 4	.....	4.56	.....	.....	5,472	6,384	7,296
Baldwin No. 17	7.17	7.45	1,403	344	12,914	15,086	17,370
Eudora No. 28	3.8	.....	912	165	1,887	2,183	2,571
Lecompton No. 36	3.6	.....	623	149	2,156	2,510	2,925
Coal Creek Dist 39	2.36	.....	305	75	1,591	1,854	2,147
Edwards county:							
Kinsley	12.24	8.91	2,647	612	17,126	19,949	23,038
Offerle R. H. S. No. 1	.....	2.5	.....	.....	2,997	3,497	3,996
Trousdale No. 2	.....	4.06	.....	701	4,168	4,980	5,791
Fellsburg No. 3	.....	2.38	.....	.....	2,853	3,329	3,804
Centerview No. 4	.....	2.88	.....	.....	3,456	4,032	4,608
Lewis No. 5	.....	5.94	.....	.....	7,128	8,316	9,504
Belpre No. 6	.....	4.33	2,170	.....	5,193	6,059	6,924
Fellsburg No. 18	2.08	.....	365	62	1,262	1,465	1,704
Nettleton Jt. No. 24	.74	.....	332	33	.....	.....	.....
Centerview No. 52	2.12	.....	342	49	1,346	1,561	1,811
Offerle Con. No. 43	4.31	.....	1,074	128	2,140	2,465	2,896
Lewis Con. No. 35	6.28	.....	1,700	248	2,854	3,286	3,888
Trousdale Con. No. 32	6.28	.....	1,448	216	3,264	3,772	4,424
Belpre Con. No. 34	4.45	.....	1,038	171	2,277	2,634	3,093
Elk county:							
Elk Falls R. H. S.	.....	3.78	1,350	.....	4,536	5,292	6,048
Howard No. 5	5.45	11.05	1,616	382	15,356	17,899	20,602
Longton No. 11	4.97	4.89	791	164	8,990	10,477	12,042
Elk Falls No. 15	2.4	.....	340	90	1,560	1,818	2,110
Grenola No. 27	4.38	5.22	557	167	9,203	10,737	12,327
Oak Valley No. 45	1.2	.....	179	23	788	915	1,059
Moline No. 144	6.72	7.32	1,024	256	13,040	15,205	17,472

TABLE A—CONTINUED.

DISTRICTS.	Teaching units based on average daily attendance, 1926-1927.		Total value of tangible property in thousands, 1927.	Total aid received in 1926-1927.	Total state and county aid under proposed plan based on 1927 assessment of tangible property and average daily attendance for 1926-1927.		
	Elementary.	High school.			*First step.* $900 Elem. $1,200 H. S.	*Second step.* $1,050 Elem. $1,400 H. S.	*Third step.* $1,200 Elem. $1,600 H. S.
Ellis county:							
Hays	12.55	10.77	$4,569	$1,474	$15,891	$18,558	$21,680
Schoenchen R. H. S.	.....	.....	.....	.....	.....	.....	.....
Ellis No. 2	10.52	8.55	2,499	658	15,321	17,860	20,648
Smoky Hill No. 24	1.54	1.63	273	74	2,855	3,331	3,832
No. 34	3.8	.....	307	138	2,821	3,299	3,808
No. 37	2.16	.....	263	60	1,489	1,735	2,006
No. 55	2.6	.....	257	86	1,868	2,181	2,520
Ellsworth county:							
Lorraine R. H. S.	.....	4.56	3,036	.....	5,472	6,384	7,296
Holyrood R. H. S.	.....	5.44	3,568	.....	6,525	7,613	8,700
Ellsworth No. 1	11.66	12.36	3,400	620	19,606	22,807	26,348
Kanopolis No. 4	7.55	4.83	1,137	321	10,564	12,322	14,193
Wilson No. 10	8.24	7.68	2,051	348	13,207	15,364	17,726
Langley No. 22	1.71	.....	453	52	807	929	1,094
Carneiro No. 23	1.89	2.0	556	60	3,237	3,760	4,336
Holyrood No. 24	4.1	.....	1,228	201	1,647	1,894	2,263
Lorraine Con. No. 26	3.8	.....	1,734	178	641	691	914
Finney county:							
Garden City	26.41	15.56	5,445	2,423	31,826	37,263	43,243
Pierceville R. H. S.	.....	3.0	1,194	.....	3,600	4,200	4,800
Holcomb R. Con.	11.48	5.39	2,843	1,599	10,930	12,877	15,107
Friend R. Con.	2.28	.62	870	68	1,426	1,632	1,924
Pierceville R. Jt.	1.77	.....	422	54	906	1,045	1,226
Lincoln R. No. 12	2.0	.....	505	.....	1,042	1,191	1,300
Ford county:							
Dodge City	47.41	19.84	8,117	1,837	52,462	61,105	70,561
Bloom R. H. S. No. 1	.....	2.75	277	.....	3,303	3,854	4,404
Ford R. H. S. No. 2	.....	5.33	2,461	1,050	5,330	6,395	7,458
Jt. Gray Co., R. H. S.	.....	.....	.....	.....	.....	.....	.....
Spearville No. 3	3.2	6.28	2,170	965	6,193	7,278	8,579
No. 7	3.8	.....	658	150	2,283	2,656	3,094
No. 37	.86	.....	322	34	383	436	522
Bucklin No. 40	7.0	8.36	1,551	329	13,670	15,926	18,337

No. 66	2.72	.....	274	70	1,967	2,293	2,646
Union No. 1	4.21	.....	1,457	113	1,490	1,685	2,025
Union No. 2—Kingsdown	4.0	2.75	1,333	137	4,757	5,507	6,389
Franklin county:							
Ottawa	48.33	27.24	9,837	2,566	58,855	68,599	79,328
Peoria R. H. S No. 1	.....	.25	762	.....	300	350	400
Rantoul No. 2	.....	4.94	1,625	.....	5,922	6,909	7,896
Appanoose No. 3	.....	2.88	1,013	....	3,456	4,032	4,608
Richmond No. 4	.....	5.28	1,844	.....	6,336	7,392	8,448
Pomona No. 5	.....	5.28	2,429	.....	6,336	7,392	8,448
Williamsburg No. 6	.....	5.83	2,916	.....	6,993	8,159	9,324
Wellsville No. 1	5.17	7.36	1,559	210	10,934	12,713	14,648
Centropolis No. 6	2.12	.....	262	61	1,454	1,693	1,959
Lane No. 20	2.56	4.11	825	85	5,914	6,872	7,913
No. 39	1.43	.....	240	50	877	1,019	1,186
Williamsburg No. 51	5.72	.....	1,381	206	2,871	3,314	3,896
Princeton No. 63	2.28	4.28	804	89	5,896	6,853	7,891
Pomona No. 69	4.24	.....	974	132	2,223	2,567	3,008
Richmond No. 77	3.76	.....	910	165	1,854	2,145	2,527
Rantoul No. 92	1.43	.....	428	70	575	661	790
Homewood No. 99	2.24	.....	594	53	1,074	1,230	1,447
Geary county:							
Junction City	39.04	18.6	9,406	2,237	41,101	47,853	55,547
Milford R. H. S. No. 1	.....	3.67	2,335	.....	4,401	5,135	5,868
Milford Gr. No. 2	2.96	.....	586	104	1,681	1,949	2,276
Brookside Gr. No. 8	2.2	.....	614	53	1,006	1,152	1,359
Gove county:							
Gove R. H. S. No. 1	.....	5.17	1,858	.....	6,201	7,235	8,268
Grinnell R. H. S. No. 2	.....	5.28	2,143	.....	6,336	7,392	8,448
Quinter R. H. S. No. 3	.....	6.61	3,068	.....	7,929	9,251	10,572
Grainfield R. H. S.	.....	3.5	1,578	.....	4,203	4,904	5,604
Park R. H. S. No. 5	.....	.88	640	.....	1,053	1,229	1,404
Jt. Ness County R. H. S.	.....	.....	.....	.....	.....	.....	.....
Park No. 1	3.68	.....	581	124	2,317	2,694	3,130
Grainfield No. 3	4.59	.....	853	154	2,698	3,130	3,648
Grinnell No. 3	2.8	.....	876	116	1,090	1,247	1,492
Quinter No. 6	8.1	.....	1,441	303	4,826	5,609	6,535
Gove No. 8	2.36	.....	529	107	1,224	1,419	1,667
Fairview No. 34	1.89	.....	337	59	1,137	1,318	1,539
Rural Park No. 59	2.64	.....	224	89	1,951	2,280	2,631
Thomas-Logan-Gove Jt. No. 2	.....	.....	353	.....	.....	.....	.....
Sheridan-Gove Jt. No. 1	.....	.....	.....	.....	.....	.....	.....
Graham county:							
Morland R. H. S. No. 1	.....	5.78	2,397	.....	6,930	8,085	9,240
Bogue R. H. S. No. 2	.....	3.89	1,877	.....	4,671	5,450	6,228
Hill City R. H. S.	.....	11.14	2,895	.....	13,365	15,593	17,820
Hill City No. 15	6.86	.....	1,260	322	3,962	4,613	5,390
Spring Creek No. 27	.69	.....	159	25	637	739	857

TABLE A—Continued.

Districts.	Teaching units based on average daily attendance, 1926-1927.		Total value of tangible property in thousands, 1927.	Total aid received in 1926-1927.	Total state and county aid under proposed plan based on 1927 assessment of tangible property and average daily attendance for 1926-1927.		
	Elementary.	High school.			*First step.* $900 Elem. $1,200 H. S.	*Second step.* $1,050 Elem. $1,400 H. S.	*Third step.* $1,200 Elem. $1,600 H. S.
Graham county—*Concluded.*							
Bogue No. 38	2.48	.....	$495	$70	$1,420	$1,643	$1,916
Penoke No. 41	2.24	.....	251	59	1,581	1,841	2,127
Morland No. 72	3.6	.....	604	80	2,254	2,613	3,032
Grant county:							
Ulysses R. H. S. No. 1	.....	6.0	4,372	.....	7,200	8,400	9,600
Ulysses Gr. No. 2	5.62	.....	763	232	3,682	4,296	4,986
Gray county:							
Ingalls R. H. S. No. 1	.....	4.06	3,137	.....	4,869	5,681	6,492
Copeland R. H. S. Jt.	.....	4.17	2,388	.....	5,004	5,838	6,672
Ensign R. H. S. No. 3	.....	4.17	3,355	.....	5,004	5,838	6,672
Montezuma R. H. S.	.....	3.72	2,554	.....	4,464	5,208	5,952
Cimarron Con.	11.03	7.55	2,726	456	14,445	16,792	19,322
Ensign No. 4	3.12	.....	528	84	1,933	2,242	2,604
Montezuma No. 17	7.97	.....	1,696	352	4,277	4,963	5,820
Copeland No. 19	2.96	.....	729	98	1,473	1,698	1,996
Ingalls No. 26	4.97	.....	1,621	227	1,815	2,073	2,495
Greeley county:							
Greeley Com. H. S.	.....	4.33	5,227	.....	5,193	6,059	6,924
Horace Gr. No. 1	3.72	.....	588	109	2,357	2,739	3,179
Tribune Gr. No. 2	3.8	.....	665	134	2,289	2,659	3,096
Greenwood county:							
Eureka No. 4	27.3	11.55	5,120	1,320	29,430	34,299	39,680
Reece R. H. S No. 1	.....	3.67	2,030	.....	4,401	5,135	5,868
Piedmont No. 2	.....	4.56	2,332	.....	5,472	6,384	7,296
Climax No. 3	.....	4.22	1,850	.....	5,067	5,912	6,756
Utopia No. 4	.....	2.75	1,712	.....	3,303	3,854	4,404
Fall River No. 5	.....	5.06	1,914	.....	6,075	7,088	8,100
Virgil No. 6	.....	5.39	2,876	.....	6,462	7,539	8,616
Severy No. 7	.....	5.83	3,425	.....	6,993	8,159	9,324
Hamilton No. 8	.....	5.39	8,877	.....	6,462	7,539	8,616
Hamilton No. 7	1.83	.....	1,050	54	18	.....	42
Madison No. 12	2.52	.....	1,830	62	.....	.....	.....
Kenro No. 14	4.55	.....	3,147	115	.....	.....	.....

Thrall No. 17	3.0	.....	1,140	53	937	1,045	1,267
Teterville No. 21	3.76	.....	2,942	115	.....	.....	.....
Hamilton No. 43	5.52	.....	904	188	3,424	3,890	4,628
Lemont No. 46	1.77	.62	571	73	1,411	1,629	1,905
Piedmont No. 54	3.16	.....	554	99	1,914	2,222	2,585
Reece No. 60	2.28	.....	595	115	1,045	1,208	1,431
Eureka (R.) No. 64	1.94	.....	647	45	731	827	989
Eureka (R.) No. 65	2.16	.....	827	55	649	724	883
Eureka (R.) No. 73	2.36	.....	1,409	57	.....	.....	.....
Eureka (R.) No. 76	1.6	.....	996	45	.....	.....	.....
Madison No. 79	14.9	9.55	4,192	547	18,032	20,918	24,225
Severy Jt. No. 82	4.1	.....	830	152	2,293	2,811	3,108
Fall River Jt. No. 87	3.44	.....	544	133	2,147	2,500	2,907
Eureka (R.) No. 88	2.04	.....	2,468	53	.....	.....	.....
Gridley (R.) No. 106	1.89	.....	1,718	72	.....	.....	.....
Sallyards No. 110	2.6	.....	1,043	90	686	763	944
Quincy Con. Union No. 1	3.32	3.33	1,467	179	4,605	5,328	6,199
Virgil Con. Union No. 2	6.21	.....	1,469	232	3,154	3,644	4,282
Utopia (R.) Con. Union	3.68	.....	884	92	1,894	2,181	2,556
Neal Con. Union No. 4	3.04	2.25	1,088	105	3,699	4,279	4,967
Climax Con. Union No. 5	2.28	.....	505	75	1,220	1,410	1,651
Hamilton county:							
Syracuse S. No. 1	8.45	8.32	1,729	389	14,604	17,016	19,601
Coolidge C. No. 1	3.24	3.28	799	109	5,542	6,443	7,425
Jt. (R.) No. 9	1.71	.....	302	51	1,035	1,200	1,397
Harper county:							
Anthony	16.37	13.18	4,311	822	23,204	26,992	31,208
Harper	11.07	12.32	2,300	1,505	19,795	23,230	26,895
Anthony, Spring Twp	.....	3.61	1,906	.....	4,329	5,051	5,772
Bluff City, Stohr Twp	.....	3.61	2,476	.....	4,329	5,051	5,772
Corwin U. D. No. 1	2.52	.....	439	65	1,545	1,791	2,081
Harper No. 15	1.54	.....	516	56	556	632	760
Bluff City No. 17	2.92	.....	535	110	1,716	1,993	2,324
Rural S. W. No. 22	1.31	.....	536	45	330	365	455
Rural No. 51	1.94	.....	628	52	752	855	1,020
Attica No. 61	6.66	7.59	1,893	289	11,974	13,923	16,061
Freeport No. 79	2.12	.....	361	58	1,309	1,518	1,764
Waldron No. 90	2.6	.....	291	64	1,849	2,152	2,486
Harvey county:							
Newton	50.22	26.71	11,878	3,052	56,369	65,679	76,176
Sedgwick No. 10	5.48	5.89	1,601	250	9,346	10,864	12,544
Burrton No. 50	5.45	5.78	1,257	221	9,729	11,323	13,045
Halstead No. 52	7.76	9.36	2,143	336	14,666	17,059	19,666
Heston No. 55	4.21	.....	763	167	2,478	2,880	3,359
Walton No. 68	4.83	4.06	1,606	175	6,632	7,686	8,901
Mound Ridge No. 78	2.44	.....	322	80	1,633	1,902	2,204
Zimmerdale No. 79	1.71	.....	416	44	871	1,002	1,176

TABLE A—CONTINUED.

DISTRICTS.	Teaching units based on average daily attendance, 1926-1927.		Total value of tangible property in thousands, 1927.	Total aid received in 1926-1927.	Total state and county aid under proposed plan based on 1927 assessment of tangible property and average daily attendance for 1926-1927.		
	Elementary.	High school.			*First step.* $900 Elem. $1,200 H. S.	*Second step.* $1,050 Elem. $1,400 H. S.	*Third step.* $1,200 Elem. $1,600 H. S.
Haskell county:							
Sublett R. H. S. No. 1	.....	4.78	$2,928	.....	$5,733	$6,689	$7,644
Satanta R. H. S. No. 2	.....	3.44	2,812	.....	4,131	4,820	5,508
Sublett No. 3	4.52	.....	865	$173	2,598	3,016	3,521
Satanta No. 13	3.4	.....	845	98	1,695	1,951	2,292
Rural No. 21	.8	.....	341	23	366	413	495
Rural No. 23	1.54	.....	419	48	710	815	962
Rural No. 30	.97	.....	216	39	537	622	729
Hodgeman county:							
Hodgeman Com. H. S.	.....	7.27	7,053	.....	8,721	10,175	11,628
Hanston R. H. S. 1	.....	3.44	5,128	.....	4,131	4,820	5,508
Jetmore No. 19	5.93	.....	1,074	285	3,441	4,008	4,683
Hanston No. 11	3.24	.....	639	110	1,848	2,142	2,500
Jackson county:							
Holton	12.62	13.36	3,633	627	21,311	24,785	29,250
Delia R. H. S. No. 1	.....	3.89	3,102	.....	4,671	5,450	6,228
Soldier R. H. S. No. 1	.....	6.11	2,028	.....	7,335	8,558	9,780
Denison R. H. S. No. 2	.....	6.33	2,259	.....	7,596	8,862	10,128
Whiting R. H. S. No. 3	.....	5.83	2,803	.....	6,993	8,159	9,324
Hoyt R. H. S. No. 4	.....	5.22	2,702	750	5,514	6,558	7,602
Mayetta R. H. S. No. 5	.....	5.22	2,622	.....	6,264	7,308	8,352
Circleville R. H. S.	.....	5.17	2,413	.....	6,201	7,235	8,268
Denison No. 3	2.36	.....	371	72	1,496	1,738	2,018
Whiting (R.) No. 9	1.77	.....	461	60	842	968	1,142
Circleville No. 16	2.56	.....	656	86	1,234	1,421	1,674
Soldier No. 26	3.72	.....	636	126	2,268	2,635	3,066
Netawaka No. 34	3.04	5.33	817	106	7,804	9,080	10,440
Hoyt No. 40	2.0	.....	592	76	836	958	1,140
Soldier (R.) No. 41	1.89	.....	289	59	1,209	1,405	1,631
Whiting No. 47	3.32	.....	889	108	1,547	1,778	2,098
Delia No. 54	3.84	.....	445	138	2,651	3,093	3,580
Mayetta No. 79	3.2	.....	560	137	1,912	2,225	2,595

Jefferson county:							
Meriden H. H. S. No. 93	.....	5.83	1,955	.....	6,993	8,159	9,324
Drawkie R. H. S	.....	4.39	1,557	.....	5,265	6,143	7,020
Perry R. H. S. No. 102	.....	7.59	4,521	.....	9,108	10,626	12,144
McLouth R. H. S. No. 103	.....	7.09	2,372	701	7,804	9,222	10,639
Winchester R. H. S	.....	6.33	4,215	.....	7,596	8,862	10,128
Oskaloosa R. H. S	.....	7.68	3,010	701	8,515	10,050	11,587
Rock Creek R. H. S	.....	1.5	1,279	.....	1,800	2,100	2,400
Winchester No. 7	4.38	.....	833	155	2,538	2,945	3,435
Valley Falls No. 16	7.48	8.95	1,703	342	14,573	16,973	19,544
Rock Creek No. 19	2.72	.....	908	67	1,019	1,155	1,381
Meriden No. 24	4.41	.....	715	163	2,734	3,180	3,699
Ozawkie No. 28	3.16	.....	553	93	1,922	2,230	2,593
Oskaloosa No. 29	4.41	.....	933	221	2,349	2,730	3,205
Perry No. 34	4.93	.....	733	152	3,186	3,705	4,298
Newman No. 35	1.09	.....	733	25	.....	.....	.....
Grantville No. 37	2.52	.....	986	111	678	760	941
Williamstown No. 42	2.2	.....	798	61	736	829	1,001
McLouth No. 75	4.48	.....	789	175	2,794	3,253	3,783
Nortonville No. 85	4.97	5.17	1,166	204	8,721	10,150	11,696
Jewell county:							
Sinclair R. H. S	.....	3.83	1,700	.....	4,599	5,366	6,132
Athens R. H. S	.....	3.44	1,206	.....	4,131	4,820	5,508
Ionia R. H. S	.....	4.56	1,678	.....	5,472	6,384	7,296
Jewell R. H. S	.....	7.86	4,558	728	8,704	10,276	11,848
Montrose R. H. S	.....	3.5	1,670	.....	4,203	4,904	5,604
Randall R. H. S	.....	5.0	3,170	.....	6,003	7,004	8,004
Jewell No. 1	5.9	.....	1,288	224	3,154	3,653	4,280
Burr Oak No. 3	4.07	6.67	976	157	10,043	11,694	13,443
Ionia No. 8	3.36	.....	580	110	2,044	2,374	2,762
Randall No. 53	3.04	.....	516	100	1,862	2,163	2,516
Mankato No. 76	7.76	7.64	206	1,333	14,501	17,133	19,783
Weber No. 91	2.52	3.17	587	82	5,113	5,948	5,844
Esbon No. 98	1.66	6.11	599	85	7,837	9,127	10,477
Lovewell No. 150	1.77	.....	450	63	855	985	1,161
Formoso No. 155	3.88	5.0	645	114	8,414	9,802	11,256
Otego No. 157	1.26	.....	255	31	721	833	971
Montrose No. 159	2.32	.....	403	75	1,409	1,636	1,903
Union No. 2	1.31	.....	387	42	557	636	756
Johnson county:							
Edgerton R. H. S. 1	.....	4.17	1,839	.....	5,004	5,838	6,672
Stilwell R. H. S. 2	.....	3.83	2,899	.....	4,594	5,366	6,132
DeSoto R. H. S. No. 3	.....	5.72	3,295	.....	6,858	8,001	9,144
Stanley R. H. S. No. 4	.....	4.61	3,556	.....	5,535	6,458	9,380
Spring Hill R. H	.....	5.61	3,422	.....	6,732	7,854	8,976
Shawnee Mission	.....	16.36	13,139	1,249	18,380	21,652	24,923
Spring Hill No. 4	3.48	.....	729	90	1,949	2,252	2,628
Stilwell No. 8	2.2	.....	844	61	653	730	891

TABLE A—CONTINUED.

DISTRICTS.	Teaching units based on average daily attendance, 1926-1927.		Total value of tangible property in thousands, 1927.	Total aid received in 1926-1927.	Total state and county aid under proposed plan based on 1927 assessment of tangible property and average daily attendance for 1926-1927.		
	Elementary.	High school.			*First step.* $900 Elem. $1,200 H. S.	*Second step.* $1,050 Elem. $1,400 H. S.	*Third step.* $1,200 Elem. $1,600 H. S.
Johnson county—*Concluded.*							
Gardener No. 11	4,93	6.17	$1,675	$187	$9,136	$10,605	$12,243
Cedar Junction No. 21	1.26	.....	324	50	598	690	814
Monticello No. 25	2.16	.....	559	53	1,053	1,209	1,421
Shawnee No. 27	6.9	.....	938	502	4,301	5,055	5,902
DeSoto No. 31	3.72	.....	510	83	2,500	2,905	3,361
Greenwood No. 35	2.28	.....	389	73	1,396	1,621	1,885
Overland Park No. 38	10.38	4.5	1,827	460	11,542	13,450	15,542
Hickory Grove No. 40	4.72	.....	1,148	202	2,324	2,688	3,166
Wilder No. 42	1.66	.....	618	47	520	584	709
Prairie No. 44	2.32	.....	1,615	96	.....	.....	.....
Lenexa No. 46	3.04	.....	1,058	116	1,033	1,172	1,416
Stanley No. 60	2.56	.....	580	79	1,355	1,565	1,833
Antioch No. 61	2.2	.....	700	80	850	970	1,160
Merriam No. 79	8.0	.....	930	342	5,463	6,384	7,398
Edgerton No. 81	3.64	.....	618	88	2,261	2,622	3,044
South Park No. 90	6.45	.....	685	328	4,450	5,211	6,042
Roseland No. 92	6.69	.....	1,037	296	4,170	4,861	5,658
Hudson No. 93	4.93	.....	1,086	261	2,547	2,960	3,483
Holliday No. 100	2.76	.....	449	82	1,729	2,008	2,332
Olathe No. 16	19.0	15.92	3,585	1,156	.....	.....	.....
Kearny county:							
Lakin No. 1	6.48	5.67	1,370	217	10,364	12,059	13,891
Deerfield No. 20	4.03	3.5	1,124	174	5,970	6,938	8,018
Jt. (R.) No. 6	.74	.....	122	27	690	804	929
Rural No. 9	1.2	.....	344	67	497	574	685
Rural No. 12	.46	.....	205	15	578	666	775
Rural No. 16	1.49	.....	375	28	454	505	614
Rural No. 17	1.26	.....	228	35	757	878	1,021
Rural No. 18	2.28	.....	1,164	117	189	182	291
Kingman county:							
Kingman Second Class	16.07	16.6	3,535	1,863	27,179	31,842	36,859
Adams R. H. S. No. 1	.....	1,13	1,220	.....	1,359	1,586	1,812
Spivey R. H. S. No. 2	.....	3,89	1,191	.....	4,671	5,450	6,228
Cunningham R. H. S.	.....	4.78	2,824	.....	5,733	6,689	7,644

Norwich R. H. S. No. 4	.....	5.22	2,541	.....	6,264	7,308	8,352
Zenda R. H. S. No. 5	.....	3.22	2,098	.....	3,861	4,505	5,148
Nashville R. H. S	.....	2.38	1,551	.....	2,853	3,329	3,804
Belmont R. H. S. No. 7	.....	3.17	1,069	.....	3,807	4,442	5,076
Penalosa No. 28	1.54	3.0	465	78	4,211	4,902	5,640
Norwich No. 21	4.52	.....	901	156	2,561	2,968	3,466
Cunningham No. 30	4.45	.....	626	159	2,907	3,386	3,929
Belmont No. 38	2.04	.....	310	39	1,332	1,545	1,789
Adams No. 50	1.2	.....	459	52	340	382	470
Murdock No. 67	1.2	.....	352	42	510	584	694
Rago No. 72	1,26	.....	456	32	418	470	568
Zenda No. 82	2.12	.....	419	82	1,198	1,390	1,624
Spivey No. 88	3.48	.....	458	97	2,348	2,733	3,163
Nashville No. 92	2.32	.....	519	100	1,210	1,402	1,646
Willowdale Con. 1	4.93	.....	747	134	3,183	3,697	4,288
Kiowa county:							
Haviland R. H. S. 1	.....	6.94	2,984	.....	8,325	9,713	11,100
Mullinville R. H. S	.....	4.44	3,811	750	4,578	5,466	6,354
Belvidere R. H. S	.....	.13	1,109	.....	900	1,050	1,200
Greensburg R. H. S	.....	9.14	5,214	750	10,212	12,039	13,866
Greensburg Con. 1	9.86	.....	1,948	529	5,423	6,318	7,407
Wellsford Con	3.16	.....	429	83	2,118	2,463	2,851
Haviland No. 28	5.76	.....	870	261	3,618	4,221	4,911
Mullinville No. 36	5.1	.....	723	136	3,370	3,918	4,538
Rural No. 46	1.14	.....	312	39	519	596	705
Labette county:							
Parsons No. 33	68.0	34.67	15,144	3,885	76,197	88,787	102,891
Oswego No. 1	12.38	11.0	1,771	693	18,291	24,521	28,225
Chetopa No. 4	10.69	8.23	1,800	530	16,264	18,973	21,862
Labette Co. Com. H	.....	17.52	.....	1,100	19,915	23,418	26,920
Morehead No. 1	2.28	2.38	659	78	3,839	4,458	5,144
Labette No. 10	2.68	.....	555	100	1,480	1,715	2,006
Montana No. 13	2.0	.....	186	59	1,462	1,706	1,969
Dennis No. 38	1.89	1.5	429	66	2,792	3,246	3,744
Mound Valley No. 40	5.55	3.83	922	155	8,056	9,378	10,793
Valeda No. 51	1.89	3.38	440	68	3,828	4,453	5,124
Edna No. 73	4,45	4.94	378	176	8,893	10,376	11,916
Bartlett No. 110	2.28	1.25	339	80	2,967	3,457	3,982
Inglish No. 113	2.56	.....	185	117	1,910	2,238	2,585
Altamont No. 43	3.48	.....	580	135	2,127	2,475	2,881
Lane county:							
Lane County Com. H	.....	6.89	.....	.....	8,271	9,650	11,028
Healy R. H. S. No. 1	.....	3.56	1,424	.....	4,275	4,988	5,700
Dighton No. 4	5.83	.....	1,059	258	3,401	3,957	4,620
Healy No. 25	3.56	.....	755	149	1,923	2,230	2,613
Shields Union No. 1	1.03	.....	673	41	.....	.....	.....

TABLE A—CONTINUED.

DISTRICTS.	Teaching units based on average daily attendance, 1926-1927.		Total value of tangible property in thousands, 1927.	Total aid received in 1926-1927.	Total state and county aid under proposed plan based on 1927 assessment of tangible property and average daily attendance for 1926-1927.		
	Elementary.	High school.			*First step.* $900 Elem. $1,200 H. S.	*Second step.* $1,050 Elem. $1,400 H. S.	*Third step.* $1,200 Elem. $1,600 H. S.
Leavenworth county:							
Leavenworth	59.89	29.05	$15,100	$3,980	$62,128	$72,391	$84,164
Jarbalo R. H. S. 1	.....	3.39	1,774	.....	4,068	4,746	5,424
Lansing R. H. S. 2	.....	5.62	3,239	.....	6,732	7,854	8,976
Basehor R. H. S. 3	.....	2.63	2,150	.....	3,159	3,686	4,212
Easton R. H. S. 4	.....	5.11	3,051	.....	6,129	7,151	8,172
Linwood R. H. S. 5	.....	5.17	2,959	.....	6,201	7,235	8,268
Tonganoxie R. H. S.	.....	8,18	4,841	661	9,819	11,456	13,092
Graded No. 4	1.71	.....	600	54	585	661	798
No. 10	2.48	.....	379	298	1,366	1,624	1,920
No. 22	2.52	.....	462	102	1,473	1,712	1,998
No. 28	7.07	.....	1,163	320	4,299	5,010	5,839
No. 32	3.52	.....	758	99	1,932	2,233	2,609
No. 35	1.37	.....	593	41	303	330	417
No. 39	1.71	.....	568	78	609	695	838
No. 44	3.6	.....	1,103	151	1,435	1,644	1,963
No. 47	1.54	.....	579	35	483	540	655
No. 55	1.77	.....	163	56	1,293	1,509	1,742
No. 59	2.36	.....	329	63	1,568	1,823	2,111
No. 66	1.54	.....	394	65	730	843	995
No. 75	5.21	.....	556	163	3,692	4,306	4,977
No. 81	9.07	.....	531	379	6,988	8,188	9,443
Lincoln county:							
Beverly R. H. S. 1	.....	5.94	3,931	1,050	6,078	7,266	8,454
Lincoln No. 6	11.83	11.41	2,841	1,575	18,500	21,703	25,191
Sylvan Grove No. 38	2.92	6.83	1,455	207	8,429	9,795	11,307
Barnard No. 84	3.76	6.06	1,037	134	8,967	10,431	12,000
Vesper Union No. 2	1.26	3.5	1,262	105	3,339	3,849	4,487
Hunter R. H. S.	.....	.....	.....	.....	.....	.....	.....
Ash Grove No. 16	1.94	.....	294	39	1,266	1,469	1,701
Beverly No. 1	3.44	.....	843	123	1,709	1,972	2,319
Denmark Union No. 3	1.26	.....	642	66	105	101	162
Pleasant Valley	1.49	.....	585	64	400	447	554

Linn county:							
Parker R. H. S. No. 1	.....	6.89	2,533	.....	8,262	9,639	11,016
Prescott R. H. S. No. 2	.....	5.28	1,966	.....	6,336	7,392	8,448
Parker No. 5	4.28	.....	571	121	2,875	3,345	3,873
Mound City No. 31	4.55	6.33	623	785	9,972	11,733	13,557
La Cygne No. 42	6.66	7.64	993	292	13,375	15,603	17,930
Pleasanton No. 78	8.62	9.73	1,326	1,100	16,351	19,193	22,168
Prescott No. 92	2.8	.....	460	102	1,728	2,010	2,338
Blue Mound No. 100	4.55	7.11	537	150	11,672	13,614	15,612
Goodrich No. 102	1.89	.....	289	57	1,211	1,407	1,633
Centerville No. 103	2.32	.....	852	54	756	848	1,026
Logan county:							
Oakley Con. No. 2	4.86	6.11	1,763	1,164	7,892	9,313	10,910
Winona Con. No. 4	2.52	3.78	1,310	829	4,010	4,751	5,623
Monument No. 5	2.72	2.75	1,112	108	3,975	4,599	5,336
Russell Springs No. 17	2.04	2.13	517	88	3,529	4,105	4,734
Page City No. 49	2.44	1.75	520	68	3,445	4,004	4,616
Rural No. 50	.8	.....	213	25	556	642	749
Lyon county:							
Emporia	58.3	37.36	19,253	3,585	65,312	75,832	88,277
Bushong R. H. S. No. 1	.....	4.83	1,639	.....	5,796	6,762	7,728
Miller R. H. S. No. 2	.....	4.17	1,676	.....	5,004	5,838	6,672
Neosho Rapids R. H. S	.....	3.67	2,334	701	3,700	4,434	5,167
Reading R. H. S	.....	5.72	2,142	.....	6,858	8,001	9,144
Allen R. H. S	.....	3.67	1,961	.....	4,401	5,135	5,868
Admire R. H. S	.....	4.89	2,199	.....	5,868	6,846	7,824
Hartford Con. No. 1	5.21	8.18	826	208	13,052	15,220	17,472
Americus Con. No. 2	5.14	6.89	710	786	11,037	12,972	14,978
Miller Con. No. 3	2.84	.....	818	109	1,220	1,401	1,663
Reading Con. No. 4	4.48	.....	201	173	3,558	4,169	4,801
Neosho Rapids No. 20	4.28	.....	757	126	2,591	3,005	3,496
Plymouth No. 31	2.32	.....	589	58	1,147	1,318	1,548
Emporia No. 53	3.32	.....	976	131	1,393	1,598	1,901
Emporia No. 55	1.94	.....	505	91	898	1,037	1,227
Admire No. 58	3.32	.....	602	99	1,986	2,303	2,681
Bushong No. 86	2.16	.....	577	73	1,006	1,156	1,365
Allen No. 104	3.36	.....	597	110	2,019	2,343	2,728
District R. No. 94	.86	.....	736	29	.....	.....	.....
Marion county:							
Marion	10.52	5.56	2,587	556	11,701	13,613	15,786
Florence	11.38	9.09	4,244	567	14,217	16,469	19,145
Ramona R. H. S. No. 1	.....	4.67	2,591	.....	5,607	6,542	7,476
Lost Springs R. H. S.	.....	3.33	2,294	.....	3,996	4,662	5,328
Goessel R. H. S. No. 3	.....	5.50	3,694	.....	6,597	7,697	8,796
Antelope No. 2	2.2	.....	536	89	1,087	1,256	1,479
Lincolnville No. 7	2.76	3,56	782	140	5,446	6,337	7,308
Peabody No. 12	9.93	10.00	3,094	472	15,821	18,382	21,252
Aulne No. 13	1.49	.....	449	59	609	697	831

TABLE A—CONTINUED.

DISTRICTS.	Teaching units based on average daily attendance, 1926-1927.		Total value of tangible property in thousands, 1927.	Total aid received in 1926-1927.	Total state and county aid under proposed plan based on 1927 assessment of tangible property and average daily attendance for 1926-1927.		
	Elementary.	High school.			*First step.* $900 Elem. $1,200 H. S.	*Second step.* $1,050 Elem. $1,400 H. S.	*Third step.* $1,200 Elem. $1,600 H. S.
Marion county—*Concluded.*							
Rural No. 30	2.12	.....	$309	$100	$1,345	$1,570	$1,826
Goessel No. 31	4.17	.....	469	208	2,842	3,326	3,858
Lost Springs No. 49	6.76	.....	1,260	322	3,872	4,508	5,270
Rural No. 51	2.36	.....	560	92	1,284	1,378	1,620
Durham No. 57	4.31	4.22	1,266	236	6,811	7,922	9,160
Rural No. 59	2.20	.....	1,107	96	224	221	330
Canada No. 60	1.26	.....	689	46	55	37	88
Youngston No. 61	1.60	.....	280	74	946	1,102	1,286
Rural No. 64	2.00	.....	1,175	69	.....	.....	.....
Burns No. 65-156	6.00	6,17	1,904	253	9,680	11,240	12,991
Rural No. 68	2.20	.....	278	70	1,493	1,740	2,014
Lehigh No. 79	4.14	5.63	651	179	9,330	10,881	12,499
Hillsboro No. 82	8.55	6.67	1,834	445	12,500	14,566	16,815
Rural No. 89	2.04	.....	290	71	1,330	1,549	1,797
Ramona No. 90	5.38	.....	1,060	182	3,070	3,559	4,154
Rural No. 95	1.94	.....	470	110	931	1,081	1,278
Rural No. 102	1.54	.....	451	88	622	717	858
Tampa No. 110	2.96	4.5	936	146	6,514	7,577	8,734
Pilsen No. 115	3.32	.....	281	138	2,429	2,842	3,284
Marshall county:							
Marysville	14.31	15.12	4,208	2,157	22,554	26,462	30,791
Lillis R. H. S. No. 1	.....	3.06	1,609	.....	3,672	4,284	4,896
Barrett No. 1	1.43	.....	276	37	836	967	1,127
Irving No. 2	3.36	4.72	853	123	7,283	8,474	9,751
Blue Rapids No. 3	12.14	7.95	1,817	975	16,766	19,631	22,679
Vermillon No. 12	3.28	3.78	745	121	6,250	7,274	8,373
Waterville No. 17	4.48	7.55	1,145	851	10,527	12,365	14,319
Oketo No. 20	2.8	4.22	644	113	6,508	7,579	8,715
Lillis No. 22	2.4	.....	524	81	1,293	1,496	1,751
Beattie No. 29	3.64	4.78	946	130	7,460	8,677	9,990
Frankfort No. 35	7.83	10.82	1,688	354	17,148	19,981	22,982
Home No. 42	2.04	.....	412	77	1,141	1,323	1,547
Axtell No. 56	3.64	5.67	1,074	208	8,288	9,650	11,120

Herkimer No. 63	1.6	.....	562	66	531	602	730
Vliets No. 79	1.89	.....	490	75	891	1,027	1,213
Winifred No. 88	1.09	.....	367	37	394	446	537
Bigelow No. 115	2.04	.....	397	26	1,215	1,401	1,628
Summerfield No. 137	3.84	4.89	618	120	8,277	9,646	11,076
McPherson county:							
Lindsborg No. 3	9.31	10.36	2,685	451	16,330	18,992	21,923
McPherson No. 20	23.52	18.88	6,445	1,282	32,872	38,241	44,256
Inman R. H. S. No. 1	.....	2.38	3,029	.....	2,853	3,329	3,804
Roxbury R. H. S. No. 2	.....	3.83	1,700	.....	4,599	5,366	6,133
Windom R. H. S. No. 3	.....	5.39	2,126	.....	6,471	7,550	8,628
Marquette No. 42	5.45	7.45	1,877	251	10,776	12,519	14,451
Canton No. 63	4.45	5.72	1,085	186	9,050	10,534	12,128
Galva No. 70	3.44	3.61	677	124	6,286	7,319	8,422
Moundridge No. 72	5.62	7.91	1,117	212	12,666	14,755	16,958
Freemount No. 5	2.08	.....	820	61	581	647	795
Roxbury No. 10	2.24	.....	405	65	1,344	1,558	1,813
Elyria-King City	1.89	.....	493	64	898	1,033	1,218
Centennial No 17	1.83	.....	407	59	978	1,129	1,323
Pioneer No. 26	2.48	.....	583	80	1,278	1,475	1,730
South Union No. 36	2.48	.....	390	72	1,575	1,830	2,124
Conway No. 48	1.14	.....	640	52	14	.....	36
Victory No. 87	2.08	.....	408	52	1,208	1,398	1,628
Windom No. 58	3.4	.....	824	117	1,707	1,970	2,315
Inman No. 118	3.56	.....	939	127	1,669	1,921	2,267
Meade county:							
Meade No. 2	8.97	7.27	1,733	286	13,909	16,188	18,640
Plains Con. No. 16	4.62	7.00	2,167	354	8,951	10,392	12,052
Fowler No. 18	4.55	6.94	1,712	319	9,533	11,099	12,817
Rural No. 42	.34	.....	191	31	583	675	787
No. 61	2.2	.....	225	58	1,585	1,847	2,132
No. 63	1.2	.....	237	87	638	746	879
Miami county:							
Osawatomie	25.59	12.95	3,176	1,098	32,703	38,177	43,970
Paola	12.24	15.72	5,019	1,173	21,179	24,653	29,665
Bucyrus R. H. S. No. 1	.....	4.06	2,903	.....	4,869	5,681	6,492
Yea R. H. S. No. 2	.....	2.25	1,013	.....	2,700	3,150	3,600
Louisburg R. H. S.	.....	7.36	2,788	.....	8,829	10,300	11,772
Osage Twp Fontana	.....	2.88	1,766	.....	3,456	4,032	4,608
Hillsdale Con	.....	1.25	1,123	.....	.....	.....	.....
No. 16	2.44	.....	1,097	60	491	527	674
No. 29	3.48	.....	608	80	2,140	2,480	2,880
No. 38	5.59	.....	757	220	3,676	4,286	4,974
No. 42	2.96	.....	468	67	1,895	2,199	2,549
No. 54	2.88	.....	1,123	81	827	922	1,129

TABLE A—Continued.

Districts.	Teaching units based on average daily attendance, 1926-1927.		Total value of tangible property in thousands, 1927.	Total aid received in 1926-1927.	Total state and county aid under proposed plan based on 1927 assessment of tangible property and average daily attendance for 1926-1927.		
	Elementary.	High school.			*First step.* $900 Elem. $1,200 H. S.	*Second step.* $1,050 Elem. $1,400 H. S.	*Third step.* $1,200 Elem. $1,600 H. S.
Mitchell county:							
Beloit	13.55	15.00	$4,288	$1,925	$21,838	$25,584	$29,759
Simpson R. H. S. No. 1	.....	5.39	904	.....	6,462	7,539	8,616
Hunter R. H. S. No. 1	.....	5.06	2,127	.....	6,066	7,077	8,088
Asherville R. H. S.	.....	4.11	1,633	.....	4,932	5,754	6,576
Asherville No. 4	3.96	.....	717	70	2,419	2,797	3,248
Glen Elder No. 7	3.6	9.05	921	122	12,591	14,663	16,828
Cawker City No. 10	4.03	7.09	1,041	226	10,345	12,054	13,868
Scottsville No. 41	2.16	3.00	734	59	4,384	5,088	5,865
Hunter No. 81	4.48	.....	397	63	3,374	3,926	4,519
Simpson No. 2	5.14	.....	496	81	3,801	4,423	5,095
Montgomery county:							
Coffeyville	81.85	37.00	17,587	5,215	86,458	100,856	117,015
Independence	64.07	23.0	15,386	7,345	54,833	64,426	75,559
Cherryvale	28.33	14.92	4,118	1,465	35,756	41,754	48,163
Caney	20.15	11.18	5,619	1,238	21,879	25,450	29,584
Elk City No. 11	4.62	7.18	724	181	11,504	13,415	15,399
Liberty No. 14	4.55	1.25	528	111	4,695	5,470	6,297
Jefferson No. 28	1.71	.....	474	52	776	890	1,052
Havana No. 33	3.08	2.0	763	142	3,889	4,522	5,232
Pleasant Hill No. 35	1.49	.....	2,052	50	.....	.....	.....
Fairview No. 45	2.16	.....	419	64	1,252	1,450	1,690
Sycamore No. 46	2.96	.....	942	96	1,155	1,316	1,572
East Brown No. 62	1.6	.....	401	71	768	887	1,047
Deering No. 63	5.24	1.38	513	246	5,348	6,254	7,212
Brooks No. 80	1.31	.....	128	54	933	1,091	1,262
Round Mound No. 93	1.09	.....	461	56	234	258	330
Tyro No. 109	2.8	3.44	228	95	6,214	7,254	8,317
Wayside No. 112	4.21	3.33	1,130	125	5,965	6,923	7,995
Morris county:							
Council Grove	10.17	13.18	2,800	670	20,096	23,417	27,018
Parkerville R. H. S.	.....	3.17	1,379	.....	3,807	4,442	5,076
Delevan R. H. S.	.....	3.28	1,843	.....	3,933	4,589	5,224
Dunlap R. H. S.	.....	5.39	2,268	.....	6,462	7,539	8,616

Dwight R. H. S.	.....	4.39	2,475	.....	5,265	6,143	7,020
Burdick R. H. S.	.....	4.56	2,746	.....	5,472	6,384	7,296
Wilsey R. H. S.	.....	5.83	2,615	.....	6,993	8,159	9,324
Kelso No. 3	1.77	.....	350	63	1,005	1,165	1,361
Parkerville No. 9	1.09	.....	290	44	502	579	684
Wilsey No. 24	3.0	.....	600	120	1,680	1,950	2,280
White City No. 27	4.59	6.22	990	211	9,896	11,531	13,265
Dunlap No. 40	3.24	.....	445	105	2,144	2,496	2,893
Dwight No. 73	3.04	.....	576	94	1,778	2,061	2,402
Delevan No. 77	2.64	.....	432	87	1,641	1,907	2,217
Burdick No. 85	1.31	.....	141	36	932	1,085	1,254
Morton county:							
Rolla R. H. S. No. 1	.....	4.11	1,315	.....	4,932	5,754	6,576
Wilburton R. H. S.	.....	2.0	727	.....	2,700	3,150	3,600
Elkhart No. 32	9.45	7.0	1,168	417	14,733	17,200	19,783
Richfield No. 5	2.24	1.25	604	75	2,538	2,943	3,409
Wilburton No. 7	2.36	.....	410	88	1,421	1,652	1,924
Rolla Con. No. 17	5.72	.....	935	161	3,585	4,162	4,833
Rural No. 11	1.2	.....	173	30	791	919	1,064
No. 14	2.12	.....	178	59	1,582	1,847	2,129
Nemaha county:							
Seneca No. 11	7.0	6.61	2,235	664	10,213	11,913	13,838
Sabetha No. 51	12.9	10.41	2,647	588	16,866	22,766	26,254
Corning R. H. S. No. 1	.....	4.94	3,189	.....	5,931	6,920	7,908
Bancroft R. H. S. No. 2	.....	3.28	1,545	.....	3,933	4,589	5,244
Goff R. H. S. No. 3	.....	4.56	2,686	726	5,472	6,384	7,296
Wetmore R. H. S. No. 4	.....	6.28	2,711	.....	7,533	8,789	10,044
Oneida R. H. S. No. 6	.....	3.17	3,564	.....	3,807	4,442	5,076
Centralia No. 1	2.76	6.72	1,158	229	8,573	9,982	11,507
Corning No. 44	4.14	.....	800	106	2,420	2,801	3,262
Goff No. 86	5.03	.....	694	176	3,310	3,856	4,472
Oneida No. 87	3.04	.....	600	105	1,731	2,007	2,343
Bern No. 92	3.28	4.17	611	120	6,920	8,062	9,266
Bancroft No. 2	2.68	.....	1,112	79	665	733	913
Wetmore No. 1	3.36	.....	551	148	2,050	2,388	2,782
America City No. 1	1.14	.....	301	25	550	630	741
Neosho county:							
Chanute	55.85	27.62	11,578	3,280	62,756	73,184	84,768
Grant Twp. R. H. S.	.....	10.27	1,942	.....	12,321	14,375	16,428
Erie No. 5	7.17	10.45	1,398	336	16,557	19,303	22,188
Shaw No. 6	1.83	.....	296	45	1,158	1,343	1,559
Urbana No. 12	1.54	.....	340	31	845	974	1,137
St. Paul No. 14	3.16	2.25	415	158	4,764	5,563	6,404
Stark No. 70	2.76	.....	560	87	1,557	1,803	2,105
Kimball No. 76	1.94	.....	362	62	1,141	1,323	1,542
Galesburg No. 78	2.32	3.67	374	50	1,477	1,713	1,986
Thayer No. 84	3.88	5.67	747	178	8,999	10,491	12,058
St Francis No. 93	5.32	6.5	261	233	11,949	13,965	16,009
Earleton No. 94	1.49	.....	360	29	772	887	1,039

TABLE A—CONTINUED.

Districts.	Teaching units based on average daily attendance, 1926-1927.		Total value of tangible property in thousands, 1927.	Total aid received in 1926-1927.	Total state and county aid under proposed plan based on 1927 assessment of tangible property and average daily attendance for 1926-1927.		
	Elementary.	High school.			*First step.* $900 Elem. $1,200 H. S.	*Second step.* $1,050 Elem. $1,400 H. S.	*Third step.* $1,200 Elem. $1,600 H. S.
Ness county:							
Brownell R. H. S. No. 1	.....	4.44	$177	.....	$5,328	$6,216	$7,104
Utica R. H. S. No. 2	.....	4.33	1,442	.....	5,193	6,059	6,924
Ransom R. H. S. No. 3	.....	5.00	2,040	.....	6,003	7,004	8,004
Bazine R. H. S. No. 4	.....	4.89	3,738	$1,100	4,768	5,746	6,724
Beeler R. H. S. No. 5	.....	3.33	1,900	.....	3,996	4,662	5,328
Ness City No. 14	5.72	8.05	1,243	382	12,559	14,653	16,872
Bazine No. 19	4.9	.....	751	176	3,108	3,617	4,204
Brownell No. 29	2.28	.....	433	76	1,327	1,539	1,794
Utica No. 52	4.34	.....	575	158	2,886	3,364	3,900
Beeler No. 55	2.28	.....	456	62	1,306	1,511	1,762
Ransom No. 71	4.14	.....	674	92	2,623	3,042	3,528
Arnold Union No. 1	1.31	4.22	947	124	4,702	5,458	6,310
Norton county:							
Norton No. 1	15.03	.....	10,000	671	.....	.....	.....
Norton Com. H. S.	.....	14.91	9,440	1,100	16,792	19,774	22,756
Almena R. H. S. No. 3	.....	7.73	3,161	.....	9,270	10,815	12,360
Lenora R. H. S. Jt.	.....	7.73	1,668	.....	9,270	10,815	12,360
Clayton R. H. S. Jt. No. 1	.....	3.22	1,267	.....	3,861	4,505	5,148
Edmond R. H. S. No. 1	.....	3.44	1,155	.....	4,131	4,820	5,508
Densmore R. H. S.	.....	3.39	1,269	.....	4,068	4,746	5,424
Almena No. 2	5.93	.....	996	275	3,568	4,158	4,849
Calvert No. 9	1.6	.....	465	55	688	788	935
Edmond No. 11	2.88	.....	427	98	1,854	2,157	2,504
Lenora No. 12	5.07	.....	722	156	3,324	3,867	4,484
Densmore No. 22	1.48	.....	130	51	1,095	1,279	1,477
Oronoque No. 99	1.49	.....	207	42	989	1,149	1,332
Clayton Jt. No. 1	2.56	.....	252	82	1,844	2,152	2,486
Osage county:							
Osage City	14.03	11.5	2,435	781	21,991	25,664	29,581
Carbondale R. H. S.	.....	4.39	1,622	750	4,515	5,393	6,270
Michigan R. H. S.	.....	3.39	965	.....	4,068	4,746	5,424
Barclay R. H. S.	.....	3.06	1,388	.....	3,672	4,282	4,896
Overbrook R. H. S.	.....	7.59	2,576	.....	9,108	10,626	12,144

Melvern R. H. S.	.....	6.67	2,661	.....	8,001	9,335	10,668
Burlingame No. 7	6.69	9.09	1,304	373	14,600	17,030	19,591
Carbondale No. 21	3.28	.....	703	130	1,768	2,049	2,400
Fostoria No. 25	1.94	.....	397	63	1,088	1,259	1,471
Lyndon No. 28	4.14	8.27	962	165	12,036	14,021	16,103
Quenemo No. 30	5.34	5.28	816	156	9,695	11,293	12,978
Melvern No. 42	4.45	.....	704	159	2,790	3,246	3,773
Michigan No. 48	2.4	.....	380	67	1,523	1,769	2,053
Plymouth No. 57	1.49	.....	340	37	794	915	1,071
Peterson No. 64	2.12	.....	425	73	1,198	1,388	1,621
Vassar No. 68	1.89	.....	381	53	1,077	1,245	1,453
Scranton No. 75	4.31	4.5	689	218	8,028	9,367	10,776
Barclay No. 82	2.68	.....	571	82	1,474	1,704	1,992
Olivet No. 95	1.94	2.75	538	61	4,181	4,861	5,595
Overbrook No. 112	3.36	.....	806	132	1,683	1,945	2,288
Osborne county:							
Osborne No. 9	9.93	11.55	2,346	476	18,802	21,897	25,228
Covert R. H. S. No. 1	.....	5.28	1,380	.....	6,336	7,392	8,448
Alton R. H. S. No. 2	.....	7.64	1,707	1,000	8,162	9,689	11,216
Bloomington No. 10	1.37	.....	490	33	465	523	631
Alton Con. No. 15	4.1	.....	1,193	183	3,218	3,775	4,351
Portis Con. No. 19	3.6	4.72	738	136	7,658	8,920	10,256
Downs No. 36	8.1	9.09	1,979	361	14,869	17,308	19,945
Natoma Con. No. 158	6.14	7.82	1,333	292	12,613	14,697	16,914
Covert No. 111	2.72	.....	276	71	1,963	2,288	2,641
Ottawa county:							
Minneapolis	7.52	10.9	2,853	417	15,149	17,600	20,337
Tescott R. H. S. No. 2	.....	5.28	2,408	.....	6,336	7,392	8,448
Culver R. H. S. No. 3	.....	4.0	2,379	.....	4,797	5,597	6,396
Bennington No. 3	3.04	4.83	908	98	7,072	8,222	9,462
Niles No. 6	1.66	.....	443	46	784	900	1,060
Culver No. 7	3.12	.....	818	108	1,473	1,696	2,000
Delphos No. 12	4.86	6.56	1,435	196	9,901	11,511	13,266
Ada No. 50	2.4	3.17	593	62	5,016	5,832	6,708
Tescott No. 95	4.69	.....	709	189	2,969	3,459	4,021
Union No. 2	1.31	.....	400	42	537	613	730
Pawnee county:							
Larned	19.81	14.28	12,556	1,017	14,964	16,994	20,291
Burdett R. H. S. No. 1	.....	4.56	2,946	.....	5,472	6,384	7,296
Garfield R. H. S. No. 2	.....	5.17	3,451	.....	6,201	7,235	8,268
Rozel Con. Union No. 1	5.28	4.56	1,419	181	7,915	9,193	10,613
Garfield Con. Union No. 3	5.72	.....	2,330	219	1,434	1,593	1,985
Zook Con. Union No. 4	4.66	3.89	1,793	174	6,002	6,941	8,060
Burdett Union No. 5	3.88	.....	1,443	131	1,197	1,346	1,639
Sanford No. 12	2.0	.....	723	40	676	759	914
Rural No. 52	1.66	.....	471	55	733	840	995
Ely No. 57	1.83	.....	463	41	912	1.047	1,229

TABLE A—Continued.

Districts.	Teaching units based on average daily attendance, 1926-1927.		Total value of tangible property in thousands, 1927.	Total aid received in 1926-1927.	Total state and county aid under proposed plan based on 1927 assessment of tangible property and average daily attendance for 1926-1927.		
	Elementary.	High school.			*First step.* $900 Elem. $1,200 H. S.	*Second step.* $1,050 Elem. $1,400 H. S.	*Third step.* $1,200 Elem. $1,600 H. S.
Phillips county:							
Agra R. H. S. No. 1	.....	6.67	$2,648	.....	$8,001	$9,335	$10,668
Kirwin No. 2	6.31	5.61	1,387	$216	10,115	11,766	13,558
Phillipsburg No. 3	8.97	10.27	2,319	407	16,509	19,212	22,147
Glade No. 10	2.12	.....	517	65	1,068	1,230	1,445
Long Island No. 12	3.28	4.06	911	118	6,337	7,366	8,488
Logan No. 18	5.38	6.67	889	215	11,295	13,168	15,131
Woodruff No. 21	2.68	1.08	437	71	2,982	3,468	3,999
Speed No. 44	2.12	3.06	374	63	4,956	5,774	6,629
Prairie View No. 100	2.88	3.17	568	74	5,473	6,369	7,322
Stuttgart No. 127	1.26	.....	288	43	659	762	893
Gretna No. 131	1.31	.....	361	48	590	677	802
Agra No. 132	3.84	.....	771	113	2,187	2,531	2,953
Pottawatomie county:							
Louisville R. H. S	.....	4.06	1,279	.....	4,869	5,681	6,492
Fostoria R. H. S. No. 4	.....	3.33	1,578	.....	3,996	4,662	5,328
Olsburg R. H. S. No. 4	.....	3.67	1,601	.....	6,201	7,235	8,268
Westmoreland R. H. S	.....	6.06	2,015	1,100	6,172	7,384	8,596
St. George R. H. S. No. 6	.....	3.94	1,647	650	4,075	4,863	5,650
Onaga R. H. S. No. 7	.....	9.32	4,639	.....	11,178	13,041	14,904
Blaine R. H. S. No. 8	.....	3.5	1,656	.....	4,203	4,904	5,604
Garrison R. H. S. Jt	.....	3.33	1,382	.....	3,996	4,662	5,328
Havensville R. H. S	.....	4.94	1,826	1,080	4,851	5,840	6,828
Emmett Jt. No. 3	.....	4.89	2,882	.....	5,868	6,846	7,824
Wamego No. 19	8.38	10.41	2,027	484	16,510	19,241	22,174
St. Marys No. 39	5.66	3.44	1,176	449	7,012	8,196	9,449
Belvue No. 59	2.4	2.0	505	64	3,733	4,340	4,998
Wheaton No. 67	2.72	3.72	522	85	6,044	7,039	8,087
St. George No. 7	2.64	.....	463	80	1,602	1,859	2,162
Westmoreland No. 10	4.03	.....	510	150	2,712	3,163	3,666
Louisville No. 12	3.08	.....	523	142	1,846	2,151	2,508
Onaga No. 14	5.28	.....	866	185	3,268	3,800	4,419
Havensville No. 17	3.72	.....	645	153	2,228	2,592	3,021
Olsburg No. 38	2.48	.....	531	73	1,363	1,575	1,841

Fostoria No. 100	1.94	.....	279	36	1,292	1,499	1,734
Emmett No. 113	2.84	.....	1,056	88	884	993	1,208
Garrison Union No. 1	2.72	.....	644	111	1,371	1,586	1,865
Flush Union No. 3	3.56	1.88	781	159	1,874	2,173	2,551
Rural No. 23	1.94	.....	436	57	1,035	1,195	1,399
Pratt county:							
Pratt	33.56	16.84	5,557	2,787	39,296	46,031	53,323
Cullison R. H. S	.....	3.39	3,377	.....	4,068	4,746	5,424
Byers R. H. S	.....	3.67	1,372	646	3,755	4,489	5,222
Glendale	.....	1.25	1,029	.....	1,503	1,754	2,004
Sawyer No. 4	.....	3.33	2,138	.....	3,996	4,662	5,328
Coates No. 5	.....	4.33	2,320	701	4,492	5,358	6,223
Hopewell No. 6	.....	.5	399	.....	900	1,050	1,200
Preston Con. No. 8	6.76	5.83	1,977	283	9,829	11,414	13,199
Iuka No. 1	2.48	.....	571	86	1,290	1,490	1,748
Byers No. 13	6.76	.....	1,234	229	4,004	4,648	5,415
Saratoga No. 18	1.2	.....	475	32	336	373	458
Croft No. 42	1.89	.....	524	63	852	978	1,157
Cullison No. 46	4.17	.....	1,481	153	1,378	1,558	1,888
Hopewell No. 72	1.09	.....	310	54	462	532	634
Sawyer No. 78	2.92	.....	734	115	1,412	1,630	1,921
Coates No. 84	4.14	.....	1,112	140	1,918	2,205	2,604
Glendale No. 89	2.16	.....	640	41	943	1,075	1,071
Fairview No. 90	1.66	.....	906	41	94	71	139
Rawlins county:							
Atwood Com. High	.....	8.32	.....	.....	9,981	11,645	13,308
McDonald R. H. S. No. 1	.....	6.00	3,500	701	6,599	7,799	8,899
Herndon R. H. S. No. 2	.....	5.67	2,008	.....	6,804	7,938	9,072
Atwood No. 1	9.41	.....	955	408	6,629	7,753	8,974
Ludell No. 5	1.77	.....	373	92	942	1,095	1,286
Herndon No. 8	2.24	.....	727	173	753	870	1,061
McDonald No. 18	5.1	.....	738	222	3,261	3,805	4,422
Reno county:							
Hutchinson	126.93	54.62	33,243	6,336	123,566	143,554	166,866
Reno Co. Com. H. S	.....	11.27	12,656	1,151	12,367	14,620	16,873
Nickerson	7.69	.....	1,731	353	3,972	4,605	5,413
Arlington R. H. S	.....	6.33	3,620	.....	7,596	8,862	10,128
Partridge R. H. S	.....	6.67	6,937	.....	8,010	9,345	10,680
Plevna R. H. S	.....	3.06	2,401	.....	3,672	4,284	4,896
Abbyville R. H. S	.....	3.89	2,447	.....	4,671	5,450	6,228
Langdon R. H. S	.....	4.94	2,912	.....	5,931	6,920	7,908
Pretty Prairie	.....	7.27	5,367	.....	8,721	10,175	11,628
Sylvia R. H. S	.....	6.56	3,716	.....	7,866	9,177	10,488
Turon R. H. S	.....	5.44	2,520	.....	6,525	7,613	8,700
Haven R. H. S	.....	7.64	12,355	.....	9,162	10,689	12,216
Buhler R. H. S	.....	6.78	4,759	.....	8,136	9,492	10,848
Castleton R. H. S	.....	3.28	1,087	.....	3,933	4,589	5,244
South Hutchinson	5.55	2.63	1,448	190	2,633	3,031	3,574
Hutchinson R. No. 2	2.12	.....	596	66	948	1,087	1,286

TABLE A—CONTINUED.

DISTRICTS.	Teaching units based on average daily attendance, 1926-1927.		Total value of tangible property in thousands, 1927.	Total aid received in 1926-1927.	Total state and county aid under proposed plan based on 1927 assessment of tangible property and average daily attendance for 1926-1927.		
	Elementary.	High school.			*First step.* $900 Elem. $1,200 H. S.	*Second step.* $1,050 Elem. $1,400 H. S.	*Third step.* $1,200 Elem. $1,600 H. S.
Reno county—*Concluded.*							
Nickerson R. No. 5	3.04	.....	$1,357	$92	$609	$657	$842
Castleton No. 12	2.24	.....	519	68	1,080	1,242	1,462
Hutchinson R. No. 23	2.32	.....	1,406	72	.....	.....	.....
Darlow No. 28	2.44	.....	600	61	1,235	1,421	1,667
Partridge No. 42	3.56	.....	985	127	1,600	1,838	2,175
Medora No. 45	2.2	.....	610	63	1,002	1,148	1,357
Hutchinson R. No. 48	2.76	.....	572	121	1,505	1,747	2,047
Langdon Con. No. 62	3,72	.....	1,393	136	1,123	1,263	1,542
Turon Con. No. 73	4.59	.....	1,249	223	2,035	2,348	2,787
Mount Hope Con	3.0	.....	780	172	1,358	1,574	1,868
Plevna No. 84	2.96	.....	755	105	1,427	1,644	1,937
Arlington No. 99	5.52	.....	912	161	3,439	3,993	4,639
Sylvia Con. No. 102	5.79	.....	1,064	192	3,423	3,972	4,628
Abbyville No. 137	2.12	.....	636	82	872	999	1,190
Haven Con. No. 139	5.31	.....	2,017	220	1,534	1,724	2,118
Harmony No. 144	2.24	.....	486	79	1,208	1,398	1,637
Pretty Prairie No. 149	4.9	.....	1.208	196	2,402	2,775	3,268
Buhler Con. No. 150	4.28	.....	1,143	186	1,952	2,251	2,664
Republic county:							
Belleville	12.86	11.68	2,888	678	20,577	23,975	27,662
Agenda R. H. S. No. 1	.....	4.89	2,752	.....	5,868	6,846	7,824
Narka R. H. S. No. 2	.....	4.72	2,954	.....	5,661	6,604	7,548
Courtland Con. 2	4.66	4.5	920	145	8,069	9,392	10,807
Norway Con. No. 3	2.24	2.63	666	82	4,094	4,756	5,486
Wayne No. 3	2.36	.88	396	63	2,520	2,930	3,381
Scandia No. 6	5.1	6.72	1,227	199	10,615	12,355	14,219
Munden No. 20	2.24	2.88	644	78	4,428	5,147	5,930
Scandia R. No. 39	1.54	.....	497	47	591	672	803
Republic No. 63	2.96	6.22	633	123	9,053	10,550	12,111
Talmo No. 105	1.89	.....	293	57	1,205	1,400	1,625
Cuba No. 111	3.4	4.5	678	115	7,328	8,535	9,809
Agenda No. 113	2.28	.....	570	87	1,108	1,279	1,508
Narka No. 118	2.32	.....	859	82	718	808	984
Kackley No. 121	1.43	3.56	429	56	4,863	5,661	6,502

Rice county:							
Sterling No. 1	11.34	12.09	2,578	561	20,286	23,632	27,235
Lyons No. 69	16.85	14.44	5,450	880	23,435	27,215	31,540
Raymond R. H. S. No. 1	.....	3.22	2,065	.....	3,861	4,505	5,148
Chase R. H. S. No. 2	.....	5.56	3,728	.....	6,669	7,781	8,892
Bushton R. H. S. 3	.....	4.89	4,364	.....	5,868	6,846	7,824
Lyons R. No. 2	2.12	.....	1,293	72	.....	.....	.....
Chase R. No. 3	4.62	.....	1,378	198	1,893	2,173	2,590
Lyons R. No. 4	2.08	.....	1,260	58	.....	.....	.....
Alden No. 9	4.72	5.28	1,553	204	8,051	9,349	10,802
Saxman No. 10	1.89	.....	580	53	778	887	1,055
Bushton No. 21	3.16	.....	1,225	130	832	929	1,152
Little River No. 28	4.66	7.77	1,580	231	10,917	12,696	14,633
Raymond No. 38	2.56	.....	1,118	82	545	594	754
Mitchell No. 76	2.92	1.0	1,113	100	2,056	2,359	2,774
Frederick No. 88	1.49	.....	493	52	550	625	750
Geneseo No. 89	4.31	5.17	645	129	8,984	10,470	12,021
Rural No. 91	1.77	.....	960	49	104	81	155
Riley county:							
Manhattan	47.41	31.09	12,046	3,990	57,366	66,972	77,818
Keats R. H. S. No. 1	.....	4.28	1,836	.....	5,139	5,996	6,852
Cleburne R. H. S. No. 2	.....	4.72	1,186	.....	5,661	6,605	7,548
Randolph R. H. S. No. 3	.....	5.72	2,536	.....	6,858	8,001	9,144
Riley R. H. S. No. 4	.....	5.89	3,165	.....	7,065	8,243	9,420
Leonardville R. H. S.	.....	6.56	3,113	.....	7,866	9,177	10,488
Stockdale Jt. No. 6	.....	3.28	806	.....	3,933	4,589	5,244
Manhattan R. No. 1	1.03	.....	444	41	220	241	307
Ogden No. 4	3.64	.....	655	123	2,171	2,520	2,935
Keats No. 6	2.04	.....	537	55	976	1,120	1,319
Manhattan R. No. 7	2.72	.....	587	107	1,461	1,692	1,983
Randolph No. 9	4.14	.....	910	144	2,217	2,565	3,004
Riley No. 15	4.03	.....	715	133	2,422	2,811	3,273
Bala Jt. No. 22	1.94	.....	466	64	983	1,134	1,332
Stockdale No. 29	2.2	.....	549	71	1,086	1,251	1,471
Walesburg No. 34	1.71	.....	383	52	913	1,054	1,234
Zeandale No. 42	1.66	.....	723	50	360	392	496
Manhattan R. No. 45	1.37	.75	468	49	1,382	1,597	1,851
Cleburne No. 54	2.4	.....	567	77	1,233	1,422	1,669
Leonardville No. 59	2.88	.....	639	96	1,538	1,778	2,082
Rooks county:							
Codell R. H. S. No. 1	.....	3.78	991	.....	4,536	5,292	6,048
Woodston R. H. S. No. 2	.....	5.89	1,780	1,100	5,965	7,143	8,320
Webster R. H. S. No. 3	.....	4.72	1,004	1,100	4,561	5,505	6,448
Stockton No. 6	6.07	8.5	1,278	.323	13,420	15,647	18,001
Codell No. 11	2.72	.....	538	90	1,551	1,798	2,098
Palco No. 61	4.83	6.17	910	166	10,214	11,898	13,674
Plainville No. 69	5.48	7.18	1,371	264	11,225	13,070	15,054
Damar No. 71	4.28	1.0	241	127	4,561	5,329	6,123

TABLE A—Continued.

Districts.	Teaching units based on average daily attendance, 1926-1927.		Total value of tangible property in thousands, 1927.	Total aid received in 1926-1927.	Total state and county aid under proposed plan based on 1927 assessment of tangible property and average daily attendance for 1926-1927.		
	Elementary.	High school.			*First step.* $900 Elem. $1,200 H. S.	*Second step.* $1,050 Elem. $1,400 H. S.	*Third step.* $1,200 Elem. $1,600 H. S.
Rooks county—*Concluded.*							
Woodston No. 100	3.48	.....	$433	$95	$2,388	$2,780	$3,215
Zurick Union No. 1	3.68	.....	646	116	2,227	2,585	3,008
Webster Union No. 3	3.0	.....	501	113	1,836	2,135	2,485
Rush county:							
Bison	4.03	5.44	1,598	153	6,525	7,613	8,700
LaCrosse	7.38	9.23	3,874	277	11,070	12,915	14,760
Otis	4.14	4.06	1,037	167	4,869	5,680	6,492
Alexander Con. No. 1	5.90	3.17	1,239	196	7,062	8,210	9,482
Rush Center No. 1	2.36	.....	606	71	1,144	1,316	1,549
LaCrosse No. 8	7.38	.....	1,406	277	4,256	4,941	5,767
Liebenthal No. 11	1.66	.....	364	134	814	954	1,130
Timken No. 12	.80	.....	436	55	191	210	273
McCracken No. 28	3.68	3.83	972	127	6,326	7,352	8,477
Nekoma No. 31	2.12	.....	513	41	1,098	1,262	1,477
Otis No. 47	4.14	.....	1,033	167	2,010	2,321	2,735
Bison No. 61	4.03	.....	791	153	2,288	2,654	3,101
Russell county:							
Dorrance R. H. S	.....	5.0	3,096	.....	6,003	7,004	8,004
Dorrance Gr	3.44	.....	692	175	1,883	2,191	2,569
Paradise R. H. S	.....	3.33	1,815	.....	3,996	4,662	5,328
Paradise Gr	3.16	.....	861	103	1,846	2,127	2,495
Bunkerhill	3.8	4.39	1,326	148	6,548	7,597	8,780
Lucas	5.31	6.61	1,012	207	10,983	12,797	14,713
Russell	13.86	10.64	3.393	746	19,401	22,589	26,116
Rural No. 9	1.77	.....	302	45	1,095	1,269	1,475
Luray	5.07	7.36	935	184	11,779	13,725	15,766
Waldo	3.24	3.5	593	109	6,121	7,129	8,197
Fairport	2.6	.....	1,937	61	.....	.....	.....
Saline county:							
Salina	82.52	39.29	28,500	4,915	73,754	85,441	99,977
Falun R. H. S. No. 1	.....	4.56	2,435	.....	5,472	6,384	7,296
Bavaria R. H. S. No. 2	.....	2.75	2,108	.....	3,303	3,854	4,404
Assaria R. H. S. No. 3	.....	5.61	3,499	.....	6,732	7,854	8,976

Smolan R. H. S. No. 4	.....	3.33	2,211	.....	3,996	4,662	5,328
Brookville R. H. S.	.....	4.72	3,045	.....	5,661	6,605	7,548
Glendale R. H. S. No. 6	.....	3.61	1,182	.....	4,329	5,051	5,772
Kipp R. H. S. No. 8	.....	3.94	2,774	.....	4,725	5,513	6,300
Kipp Con. No. 1	2.2	.....	1,007	77	393	420	549
Glendale Con. No. 2	2.36	.....	586	67	1,178	1,356	1,593
Rural No. 8	1.31	.....	489	31	415	465	563
New Cambria No. 10	1.37	.....	707	63	110	103	167
Bavaria No. 17	1.77	.....	684	48	519	580	708
Brookville No. 22	3.32	.....	935	107	1,479	1,696	2,007
Smolan No. 24	2.36	.....	599	74	1,152	1,326	1,560
Assaria No. 36	2.28	.....	886	56	667	743	908
Hedville No. 39	1.54	.....	458	58	641	735	874
Falun No. 64	2.0	.....	618	72	801	916	1,092
Bridgeport No. 79	2.04	.....	567	62	924	1,059	1,252
Gypsum No. 82	5.31	4.49	1,070	207	8,358	9,732	11,213
Scott county:							
Scott City	10.59	.....	1,631	479	6,606	7,704	8,967
Shallow Water No. 10	1.89	1.13	564	71	2,143	2,484	2,881
Grigston No. 4	1.71	.....	307	50	1,029	1,192	1,388
Manning No. 30	2.4	1.0	575	68	2,427	2,813	3,258
Modoc No. 41	1.66	.....	282	42	1,029	1,193	1,386
Scott City Com. H. S.	.....	8.91	.....	710	10,692	12,474	14,256
Sedgwick county:							
Wichita	438.15	159.76	129,743	25,958	365,472	424,223	495,948
Eagle Twp. R. H. S.	.....	3.06	1,794	.....	3.672	4,284	4,896
No. 2	2.32	.....	453	47	1,362	1,574	1,831
No. 5	2.48	.....	879	138	776	884	1,080
Derby No. 6	3.16	5.67	892	117	8,193	9,533	10,963
No. 14	1.83	.....	505	54	836	958	1,132
No. 15	3.6	.....	642	80	2,197	2,544	2,956
Clearwater No. 33	12.79	7.55	1,579	177	18,119	21,092	24,217
No. 25	1.77	.....	393	42	962	1,109	1,296
No. 38	1.03	.....	352	22	377	425	510
No. 40	1.31	.....	410	45	519	592	707
Mt. Hope No. 44	5.0	4.83	1,782	249	7,374	8,555	9,915
No. 45	2.56	.....	456	57	1,563	1,810	2,103
Valley Center No. 46	4.72	8.9	1,402	232	12,596	14,663	16,872
No. 51	1.43	.....	608	57	318	350	443
No. 57	1.6	.....	499	54	638	728	868
No. 67	2.88	.....	907	154	1,078	1,237	1,488
No. 68	1.26	.....	689	40	10,321	12,013	13,744
No. 82	5.41	.....	1,103	205	3,010	3,490	4,081
Maize No. 83	5.03	5.0	1,887	246	7,454	8,642	10,020
No. 97	.86	.....	445	40	193	209	270
Garden Plain No. 102	2.28	3.72	1,032	156	4,812	5,588	6,468
No. 120	5.34	.....	452	124	4,004	4,669	5,380
No. 124	3.16	.....	716	126	1,644	1,903	2,234

TABLE A—CONTINUED.

DISTRICTS.	Teaching units based on average daily attendance, 1926-1927.		Total value of tangible property in thousands, 1927.	Total aid received in 1926-1927.	Total state and county aid under proposed plan based on 1927 assessment of tangible property and average daily attendance for 1926-1927.		
	Elementary.	High school.			*First step.* $900 Elem. $1,200 H. S.	*Second step.* $1,050 Elem. $1,400 H. S.	*Third step.* $1,200 Elem. $1,600 H. S.
Sedgwick county—*Concluded.*							
Mulvane No. 127	8.34	8.95	$2,146	$1,121	$13,902	$16,299	$18,911
No. 136	1.31	.....	317	66	638	738	872
Cheney No. 141	5.86	6.0	1,065	237	10,640	12,399	14,265
Goddard No. 142	3.68	4.11	1,373	164	6,021	6,983	8,082
Viola No. 160	3.28	3.89	806	99	6,315	7,343	8,453
No. 162	.91	.....	588	48	.....	.....	.....
No. 167	3.04	.....	911	114	1,256	1,438	1,712
No. 169	2.28	.....	554	68	1,153	1,329	1,560
No. 171	3.28	.....	232	86	2,518	2,940	3,386
Seward county:							
Liberal	28.19	16.32	5,251	1,305	35,765	41,680	48,121
Kismet R. H. S. No. 1	.....	3.33	1,896	.....	3,996	4,662	5,328
Rural Jt. No. 4	.91	.....	301	46	403	462	552
Rural No. 10	1.43	.....	395	38	657	752	888
Kismet Village	3.28	.....	547	86	2,046	2,373	2,756
Shawnee county:							
Topeka	272.07	89.1	88,430	15,473	203,665	235,766	276,711
Berryton R. H. S. No. 1	.....	4.89	1,462	.....	5,868	6,846	7,824
Auburn R. H. S. No. 2	.....	4.06	1,403	1,100	3,769	4,581	5,392
Washburn R. H. S. No. 3	.....	8.68	3,677	1,100	9,313	11,049	12,784
Seaman R. H. S. No. 5	.....	13.23	4,147	1,100	14,776	17,422	20,068
Silver Lake R. H. S.	.....	6.22	5,040	1,100	6,361	7,605	8,848
Rossville R. H. S.	.....	6.94	3,974	.....	8,325	9,713	11,100
Dover R. H. S. No. 8	.....	3.5	1,373	.....	4,203	4,904	5,604
Auburn No. 1	1.43	.....	363	43	700	805	947
Wakarusa No. 3	1.83	.....	668	50	595	669	810
Tecumseh No. 7	2.68	.....	2,529	89	.....	.....	.....
Pierce No. 14	3.12	.....	299	68	2,292	2,670	3,078
Dover No. 15	2.48	.....	358	62	1,633	1,898	2,198
Wanamaker No. 33	2.08	.....	665	98	777	889	1,068
Rossville No. 34	6.31	.....	1,026	240	3,900	4,538	5,280
Highland Park No. 35	10.83	9.05	1,437	.....	7,592	8,784	10,122
Berryton No. 39	2.2	.....	443	67	1,249	1,446	1,687

E. Indianola No. 42	6.62	.....	637	298	4,705	5,509	6,386
Rochester No. 43	3.12	.....	409	108	2,087	2,432	2,818
Silver Lake No. 46	3.12	.....	822	130	1,445	1,666	1,970
Elmont No. 48	1.66	.....	683	62	408	452	564
Ayers No. 49	1.71	.....	608	59	568	642	777
Lyman No. 59	5.86	.....	588	278	4,114	4,817	5,578
Richland No. 60	1.6	.....	271	49	985	1,143	1,329
Belvoir No. 61	6.86	.....	568	265	5,057	5,916	6,831
Willard Jt. No. 85	1.89	.....	220	43	1,328	1,545	1,785
Kaw Valley No. 87	1.2	.....	378	62	451	518	622
Seabrook No. 88	3.24	.....	496	108	2,064	2,401	2,788
Dawson No. 92	2.68	.....	403	131	1,677	1,958	2,279
West Indianola No. 93	2.28	.....	777	97	790	898	1,085
Avondale No. 97	2.2	.....	496	57	1,179	1,360	1,591
Sheridan county:							
Sheridan Com. H. S	.....	8.82	10,356	.....	10,575	12,338	14,100
Selden R. H. S	.....	4.17	1,897	.....	5,004	5,838	6,672
Studley Jt. No. 1	1.43	.....	362	45	699	804	947
Angelus Con. No. 1	4.52	.....	553	178	3,061	3,573	4,140
Hoxie Con. No. 2	1.66	.....	209	53	1,128	1,314	1,521
Selden No. 26	3.72	.....	668	129	2,217	2,575	2,999
Hoxie Con. No. 19	5.69	.....	1,183	272	3,075	3,573	4,190
Sherman county:							
Goodland No. 1	20.15	.....	2,500	998	13,387	15,659	18,182
Sherman Com. H. S	.....	13.27	.....	.....	15,921	18,575	21,228
Edson Con. No. 2	2.92	1.88	1,582	95	2,410	2,748	3,245
Ruleton Union No. 3	2.12	1.00	459	58	2,358	2,739	3,164
Kanorado Con. No. 73	5.41	4.22	1,222	178	7,925	9,214	10,626
Smith county:							
Harlan R. H. S. No. 1	.....	3.28	1,051	.....	3,933	4,589	5,244
Athol R. H. S. No. 2	.....	3.89	1,939	.....	4,671	5,450	6,228
Cedar R. H. S. No. 3	.....	3.06	1,629	.....	3,672	4,284	4,896
Gaylord R. H. S. No. 4	.....	4.89	1,927	.....	5,868	6,846	7,824
Cedar No. 1	2.28	.....	439	65	1,328	1,539	1,793
Claudell No. 2	1.94	.....	405	50	1,088	1,258	1,468
Smith Center No. 4	9.55	11.32	2,329	428	18,254	21,252	24,482
Gaylord No. 9	4.41	.....	905	163	2,448	2,839	3,319
Lebanon No. 71	7.21	8.05	1,022	1,286	13,327	15,711	18,198
Harlan No. 116	1.49	.....	273	58	873	1,016	1,184
Athol No. 140	2.24	.....	423	84	1,297	1,507	1,758
Kensington No. 141	3.76	5.28	845	109	8,343	9,710	11,161
Belaire Union No. 1	2.32	.....	817	80	782	885	1,070
Stafford county:							
Antrim R. H. S	.86	3.89	1,236	.....	4,671	5,450	6,228
Radium Con. No. 1	1.54	3.28	1,149	96	3,499	4,042	4,798
Stafford No. 22	10.55	11.14	2,022	397	19,422	22,623	26,027
St. Johns (R.) No. 28	1.6	.....	518	55	518	585	709
St. Johns (R.) No. 33	1.94	.....	443	64	1,017	1,176	1,378

TABLE A—CONTINUED.

DISTRICTS.	Teaching units based on average daily attendance, 1926-1927.		Total value of tangible property in thousands, 1927.	Total aid received in 1926-1927.	Total state and county aid under proposed plan based on 1927 assessment of angible property and average daily attendance for 1926-1927.		
	Elementary.	High school.			*First step.* $900 Elem. $1,200 H. S.	*Second step.* $1,050 Elem. $1,400 H. S.	*Third step.* $1,200 Elem. $1,600 H. S.
Stafford county—*Concluded.*							
Antrim No. 40	2.28	.....	$461	$50	$1,310	$1,514	$1,764
St. Johns No. 45	11.03	10.45	1,739	545	19,310	22,533	25,929
Hudson No. 75	1.83	3.39	702	113	4,549	5,291	6,103
Macksville No. 76	6.41	7.68	1,183	305	12,905	15,049	17,309
Zenith No. 96	1.94	.....	531	54	895	1,027	1,212
Stanton county:							
Stanton County Com. H. S.	.....	3.28	2,608	.....	3,933	4,589	5,244
Manter R. H. S. No. 1	.....	3.33	1,356	.....	3,996	4,662	5,328
Johnson No. 4	4.03	.....	736	124	2,399	2,783	3,240
Manter No. 27	2.4	.....	360	52	1,568	1,820	2,108
Stevens county:							
Hugoton Com. H. S.	.....	7.18	2,365	.....	8,613	10,049	11,484
Moscow R. H. S. No. 1	.....	3.67	2,127	.....	4,401	5,135	5,868
Hugoton No. 2	5.31	.....	1,058	416	2,776	3,256	3,840
Moscow (U.) No. 1	2.84	.....	629	112	1,500	1,738	2,038
Hugoton (R.) No. 33	1.71	.....	212	43	1,178	1,371	1,585
Hugoton (R.) No. 40	1.94	.....	170	45	1,446	1,686	1,943
Hugoton (R.) No. 43	1.49	.....	203	48	988	1,152	1,334
Sumner county:							
Wellington	52.93	23.52	8,098	2,427	61,285	71,291	82,513
Caldwell	13.52	12.77	2,778	629	22,726	26,480	30,511
Milan R. H. S. No. 1	.....	3.33	.....	.....	3,996	4,662	5,328
South Haven R. H. S.	.....	9.68	.....	1,100	10,510	12,445	14,380
Argonia R. H. S. No. 4	.....	6.61	.....	701	7,228	8,550	9,871
Belle Plaine No. 5	.....	8.45	.....	.....	10,134	11,823	13,512
Oxford No. 1	8.24	8.00	1,558	359	14,314	16,682	19,205
Belle Plaine No. 2	6.34	.....	1,422	266	3,305	3,831	4,498
Anson No. 7	2.44	1.13	1,062	89	1,873	2,147	2,527
South Haven No. 19	5.03	.....	1,033	163	2,814	3,260	3,807
Geuda Springs No. 28	4.38	3.44	766	158	6,757	7,871	9,062
Riverdale No. 54	1.83	.....	483	61	861	992	1,169
Mayfield No. 74	2.2	1.0	468	64	1,511	1,751	2,036
Milan No. 78	2.6	.....	507	70	1,509	1,747	2,036

Conway Springs	7.83	6.94	1,067	380	13,392	15,633	17,982
Corbin No. 114	2.0	1.25	436	68	2,581	3,001	3,464
Milton No. 124	4.21	4.17	1,480	160	6,404	7,424	8,592
Argonia No. 127	6.28	.....	1,357	324	3,292	3,827	4,498
Hunnewell No. 156	2.76	.....	361	72	1,870	2,176	2,518
Dalton No. 168	1.21	.....	618	47	115	112	169
Perth No. 169	1.03	.....	280	46	461	532	630
Thomas county:							
Colby Com. H. S.	.....	8.45	.....	.....	10,134	11,823	13,512
Colby Con. No. 4	12.62	.....	2,248	574	7,412	8,631	10,074
Levant Con. No. 24	2.76	2.38	821	119	3,986	4,630	5,355
Gem. Con. No. 33	4.38	3.33	968	171	6,315	7,348	8,477
Brownville Con. Jt.	2.36	1.63	687	87	2,959	3,433	3,975
Menlo Con. Jt. No. 46	5.52	3.83	796	212	8,161	9,517	10,952
Brewster Con. Jt.	6.24	5.89	1,298	259	10,475	12,200	14,053
Rexford Con. Jt. 88	3.0	4.06	695	162	6,373	7,428	8,552
Trego county:							
Trego County Com. H. S.	.....	10.05	.....	.....	12,060	14,070	16,080
Wakeeney No. 1	8.21	.....	1,491	359	4,794	5,578	6,511
Collyer No. 2	2.52	3.11	671	124	4,872	5,672	6,538
Ogallah No. 3	3.28	.....	445	112	2,172	2,531	2,934
Wabaunsee county:							
Paxico R. H. S. No. 1	.....	3.11	2,376	.....	4,050	4,725	5,400
Halifax R. H. S. No. 2	.....	.38	2,322	.....	900	1,050	1,200
Harveyville No. 3	.....	5.83	2,000	1,080	5,913	7,079	8,244
Maplehill R. H. S.	.....	4.33	2,981	.....	5,193	6,059	6,924
Eskridge R. H. S. No. 5	.....	8.32	4,007	.....	9,981	11,645	13,308
Wabaunsee No. 1	1.71	.....	650	63	501	563	689
Harveyville No. 12	3.08	.....	617	123	1,723	2,000	2,339
Alma No. 16	5.34	7.0	1,390	1,451	11,663	13,696	15,365
Maplehill No. 39	3.8	.....	1,218	133	1,460	1,665	1,991
McFarland No. 41	4.52	1.75	786	153	4,833	5,625	6,495
Keene No. 56	2.4	.....	311	66	1,627	1,894	2,192
Eskridge No. 63	6.14	.....	805	228	4,324	5,043	5,842
Alta Vista No. 81	3.56	7.05	747	127	10,416	12,136	13,931
Paxico No. 82	2.96	.....	726	148	1,427	1,653	1,952
Newberry Union No. 1	4.41	.....	.....	109	.....	.....	.....
Wallace county:							
Wallace County Com. H. S.	.....	5.83	59	.....	6,993	8,159	9,324
Wallace Con. No. 1	3.52	2.25	861	118	4,458	5,178	5,984
Sharon Springs No. 2	8.0	.....	1,392	312	4,800	5,582	6,504
Weskan No. 3	3.64	4.17	1,742	204	5,463	6,320	7,352

TABLE A—Concluded.

Districts.	Teaching units based on average daily attendance, 1926-1927.		Total value of tangible property in thousands, 1927.	Total aid received in 1926-1927.	Total state and county aid under proposed plan based on 1927 assessment of tangible property and average daily attendance for 1926-1927.		
	Elementary.	High school.			*First step.* $900 Elem. $1,200 H. S.	*Second step.* $1,050 Elem. $1,400 H. S.	*Third step.* $1,200 Elem. $1,600 H. S.
Washington county:							
Linn R. H. S. No. 1	.....	4.11	$2,720	.....	$4,932	$5,754	$6,576
Haddam R. H. S. No. 2	.....	5.56	3,924	$701	5,968	7,081	8,191
Mahaska R. H. S. No. 3	.....	4.06	2,588	.....	4,869	5,681	6,492
Clifton R. H. S.	.....	7.5	3,789	.....	9,000	10,500	12,000
Morrowville R. H. S.	.....	5.39	4,070	.....	6,462	7,539	8,616
Washington No. 1	7.93	9.27	1,945	355	14,988	17,449	20,103
Hanover No. 14	4.14	4.5	1,433	279	6,697	7,789	9,023
Haddam No. 19	3.68	.....	845	161	1,883	2,182	2,565
Hollenberg No. 30	2.2	.75	470	67	2,108	2,447	2,833
Greenleaf No. 36	4.93	5.67	1,345	203	9,020	10,491	12,095
Linn No. 59	3.08	.....	822	132	1,407	1,622	1,920
Mahaska No. 73	2.96	.....	733	106	1,458	1,683	1,980
Palmer No. 87	2.24	.....	482	87	1,206	1,397	1,637
Barnes No. 119	3.64	3.89	731	118	6,732	7,838	9,016
Morrowville No. 124	3.04	.....	489	109	1,893	2,203	2,561
Clifton C. & W. No. 2	6.17	.....	1,456	263	3,106	3,595	4,229
Wichita county:							
Wichita Com. H. S.	.....	6.94	.....	.....	6,246	7,287	8,328
Leoti No. 1	4.31	.....	722	163	2,633	3,063	3,565
Marienthal No. 33	2.48	.....	293	54	1,738	2,023	2,336
Selkirk No. 49	.91	.....	573	54	4	19	54
Wilson county:							
Fredonia	22.44	15.68	3,530	1,164	32,547	37,989	43,784
Neodesha	30.74	18.68	10,682	1,579	32,474	37,615	43,425
Vilas H. S.	.....	3.17	1,584	.....	3,807	4,442	5,076
Buffalo	7.28	5.67	677	284	10,607	12,389	14,238
New Albany	2.08	.....	310	67	1,340	1,559	1,809
Buffville	2.6	.....	1,838	72	.....	.....	.....
Rural No. 25	2.76	.....	659	93	1,402	1,637	1,901
Altoona	6.0	8.09	709	299	13,739	16,044	18,419
Rural No. 32	1.14	.....	2,459	29	.....	.....	.....

Lafontaine	1.2	2.5	300	78	1,389	1,619	1,878
Benedict Con. No. 2	4.45	4.06	816	165	7,485	8,719	10,035
Rural Con. No. 3	1.14	.....	519	56	191	207	274
Coyville Con. No. 4	4.14	3.39	616	140	6,730	7,844	9,020
Woodson county:							
Yates Center	12.38	11.91	2,149	639	21,571	25,166	28,975
Vernon R. H. S	.....	3.0	962	.....	3,600	4,200	4,800
Toronto Jt. No. 3	6.93	6.17	931	277	11,961	13,955	16,041
Neosho Falls No. 8	4.28	5.22	562	186	9,087	10,604	12,178
Vernon No. 20	1.71	.....	374	52	926	1,071	1,252
Wyandotte county:							
Kansas City	614.52	124.05	142,327	36,707	451,730	526,021	614,543
Bonner Springs	13.1	9.05	3,818	1,483	15,443	18,074	21,085
Piper R. H. S. No. 1	.....	3.94	.....	.....	4,725	5,515	6,300
Old Muncie No. 5	3.0	.....	546	132	1,749	2,035	2,376
Vance No. 6	4.97	.....	531	192	3,484	4,071	4,710
Turner No. 8	6.52	4.44	4,657	267	3,943	4,412	5,347
Welborn No. 10	9.72	8.18	1,172	495	17,691	20,663	23,753
Wolcott No. 11	1.77	.....	393	58	945	1,094	1,280
Stony Point No. 13	4.76	.....	838	191	2,836	3,299	3,845
White Church No. 14	5.21	.....	691	225	3,427	4,002	4,625
Junction No. 16	4.83	.....	637	261	3,130	3,664	4,261
Vernon No. 17	5.2	.....	373	175	3,945	4,614	5,319
Edwardsville No. 20	3.16	3.39	696	108	5,760	6,703	7,716
Morris No. 21	3.04	.....	1,181	68	896	998	1,218
Pomeroy No. 23	2.0	.....	379	59	1,172	1,359	1,623
Sinai No. 31	2.56	.....	333	122	1,682	1,967	2,284
Oak Grove No. 32	2.24	.....	450	86	1,255	1,456	1,702
Hazel Grove No. 34	2.88	.....	429	100	1,848	2,152	2,498
Horniff No. 36	1.89	.....	269	65	1,232	1,436	1,665
Timmons No. 37	1.37	.....	538	84	342	387	484
New Muncie No. 43	2.92	.....	691	112	1,479	1,710	2,010

NOTE.—Where data were available, 60% of the total cost of school transportation is included in each district furnishing transportation. Information concerning joint school districts will be found in one county only and in the county that has supervision over the district. The reports for a few districts are blank because information is not available. A few districts do not participate in state and county aid because the one-and-a-half mill district tax produces an amount equal to, or greater than, the minimum cost.

TABLE B.

SHOWING THE TOTAL STATE AND COUNTY AID WHICH THE PROPOSED FINANCING PLAN WOULD BRING TO ONE-TEACHER DISTRICTS AT EACH OF THE THREE STEPS.

Valuation of district.	*First step: $900 program.*	*Second step: $1,050 program.*	*Third step: $1,200 program.*
$10,000	$885	$1,032	$1,180
20,000	870	1,014	1,160
30,000	855	996	1,140
40,000	840	978	1,120
50,000	825	960	1,100
60,000	810	942	1,080
70,000	795	924	1,060
80,000	780	906	1,040
90,000	765	888	1,020
100,000	750	870	1,000
110,000	735	852	980
120,000	720	834	960
130,000	705	816	940
140,000	690	798	920
150,000	675	780	900
160,000	660	762	880
170,000	645	744	860
180,000	630	726	840
190,000	615	708	820
200,000	600	690	800
210,000	585	672	780
220,000	570	654	760
230,000	555	636	740
240,000	540	618	720
250,000	525	600	700
260,000	510	582	680
270,000	495	564	660
280,000	480	546	640
290,000	465	528	620
300,000	450	510	600
310,000	435	492	580
320,000	420	474	560
330,000	405	456	540
340,000	390	438	520
350,000	375	420	500
360,000	360	402	480
370,000	345	384	460
380,000	330	366	440
390,000	315	348	420
400,000	300	330	400
410,000	285	312	380
420,000	270	294	360
430,000	255	276	340
440,000	240	258	320
450,000	225	240	300
460,000	210	222	280
470,000	195	204	260
480,000	180	186	240
490,000	165	168	220
500,000	150	150	200
510,000	135	132	180
520,000	120	114	160
530,000	105	96	140
540,000	90	78	120
550,000	75	60	100
560,000	60	42	80
570,000	45	24	60
580,000	30	6	40
590,000	15	0	20
600,000	0	0	0

NOTE.—The bill as drafted provides for the exclusion of one-teacher districts from the second and third steps. The figures given for the second and third steps make it possible to discover the total state and county aid for any desired combination of such districts that would qualify for the second and third steps. Simply add the total aid as given for such districts and the sum will be the state and county aid for the combination. This assumes the necessity of continuing the operation of the one-teacher schools.

TABLE C.

THE AMOUNT THAT WOULD BE CONTRIBUTED BY THE STATE TO THE STATE AND COUNTY EQUALIZATION FUND IN EACH COUNTY FOR EACH OF THE THREE PROPOSED STEPS.

County.	Total teaching units.	Valuation tangible wealth in thousands, 1927.	State and federal aid, 1926-1927.	State aid for each of three levels.		
				$900 level.	$1,050 level.	$1,200 level.
Allen	237.17	$37,523	$7,209	$93,675	$106,736	$127,303
Anderson	174.77	27,944	3,989	69,472	78,921	93,959
Atchison	190.77	45,131	4,398	31,884	33,417	43,978
Barber	162.89	21,576	5,405	76,468	87,955	103,760
Barton	226.03	47,956	6,328	53,231	58,361	73,084
Bourbon	231.02	32,205	7,229	104,074	119,404	141,175
Brown	232.59	49,136	6,788	55,135	60,541	75,776
Butler	458.06	94,559	11,394	117,183	129,157	160,042
Chase	109.91	26,071	3,087	17,619	18,462	24,521
Chautauqua	167.96	18,844	3,366	91,266	105,154	122,810
Cherokee	365.32	36,759	6,753	211,758	244,501	284,595
Cheyenne	105.52	11,440	2,184	58,464	67,428	78,680
Clark	87.22	13,553	1,479	36,360	41,311	48,973
Clay	180.26	33,701	5,166	55,965	62,783	76,342
Cloud	206.76	37,901	7,126	65,255	73,528	89,382
Coffey	189.01	24,893	5,236	90,194	103,609	122,004
Comanche	85.27	11,879	1,599	39,507	45,170	53,209
Cowley	424.21	79,094	14,144	130,363	146,538	178,532
Crawford	581.87	52,552	18,449	347,578	403,327	469,587
Decatur	146.96	14,539	4,128	84,519	97,840	114,068
Dickinson	292.61	53,993	8,397	92,973	104,468	126,763
Doniphan	170.35	28,055	4,433	64,717	73,436	87,767
Douglas	238.13	46,142	8,785	67,106	75,140	92,403
Edwards	133.18	18,003	3,000	62,853	72,028	84,804
Elk	140.13	20,158	2,615	63,028	71,952	84,909
Ellis	109.10	23,006	5,605	23,567	26,128	33,291
Ellsworth	158.53	27,462	3,213	57,078	64,380	77,175
Finney	122.17	18,271	5,002	50,138	57,500	68,518
Ford	193.28	32,618	6,359	69,739	79,160	95,105
Franklin	244.21	40,913	6,097	90,953	103,036	123,303
Geary	111.89	20,673	3,373	35,309	39,688	48,203
Gove	93.95	12,156	1,891	46,196	52,994	62,225
Graham	126.62	12,833	2,523	72,936	84,229	98,089
Grant	33.15	4,747	661	14,933	17,057	20,131
Gray	99.61	12,555	1,957	50,027	57,435	67,355
Greeley	30.96	5,356	518	11,278	12,708	15,210
Greenwood	286.01	67,375	6,067	49,217	51,693	67,645
Hamilton	56.11	6,755	373	29,361	33,724	39,439
Harper	179.17	32,141	5,066	59,764	67,354	81,374
Harvey	215.95	41,365	6,280	63,980	71,553	87,400
Haskell	39.19	5,994	752	16,537	18,819	22,300
Hodgeman	67.45	12,070	1,219	23,276	26,151	31,441
Jackson	207.60	33,159	5,051	82,312	93,557	111,433
Jefferson	206.17	32,857	5,656	81,326	92,537	110,320
Jewell	252.75	38,763	6,155	105,031	119,685	142,093
Johnson	269.46	49,862	8,094	84,834	95,336	115,810
Kearny	43.33	7,248	856	16,397	18,547	22,148
Kingman	185.94	31,153	4,911	68,976	78,175	93,605
Kiowa	94.50	13,495	3,749	40,816	46,894	55,671
Labette	333.72	45,274	10,225	154,301	177,195	209,143
Lane	61.65	8,656	1,141	28,376	32,429	38,215
Leavenworth	246.21	44,241	8,852	80,014	90,400	109,636
Lincoln	145.49	24,854	3,187	51,174	58,082	69,961
Linn	184.98	22,808	5,246	92,812	106,874	125,498
Logan	70.95	9,478	2,590	32,831	37,786	44,638

TABLE C—CONCLUDED.

COUNTY.	Total teaching units.	Valuation tangible wealth in thousands, 1927.	State and federal aid, 1926-1927.	State aid for each of three levels.		
				$900 level.	$1,050 level.	$1,200 level.
Lyon	300.90	$52,794	$9,368	$103,060	$116,519	$140,536
Marion	296.39	52,445	9,757	99,569	112,650	136,131
Marshall	292.55	54,334	8,945	91,348	102,630	124,779
McPherson	266.34	53,111	6,530	73,843	81,928	100,634
Meade	95.16	13,391	1,904	43,567	49,806	58,724
Miami	209.22	37,787	5,292	69,645	78,356	94,624
Mitchell	201.45	31,305	4,613	82,777	94,211	111,907
Montgomery	461.57	74,099	19,337	173,779	198,555	238,151
Morris	168.21	26,396	3,306	68,895	78,288	92,962
Morton	57.64	5,413	1,115	34,522	39,920	46,401
Nemaha	220.18	45,911	6,807	53,622	59,102	73,765
Neosho	263.30	36,231	11,739	116,538	134,294	159,297
Ness	136.73	18,021	4,014	64,980	74,676	87,978
Norton	190.94	18,244	4,684	112,430	130,125	151,468
Osage	239.71	32,560	5,917	112,142	128,562	151,495
Osborne	194.93	25,682	4,728	93,663	107,493	126,460
Ottawa	159.92	27,969	2,884	57,137	64,344	77,144
Pawnee	139.49	27,242	2,975	40,840	45,418	55,445
Phillips	199.56	23,789	3,569	104,668	120,329	140,747
Pottawatomie	236.71	34,253	7,557	102,723	117,677	139,483
Pratt	187.36	29,712	6,417	73,071	83,347	99,567
Rawlins	120.17	11,884	3,259	69,242	80,137	93,409
Reno	498.92	93,972	14,171	152,941	171,396	208,645
Republic	222.36	40,363	4,463	74,572	83,708	100,917
Rice	219.01	40,366	4,439	71,572	80,203	96,909
Riley	230.89	37,455	6,751	88,685	100,845	120,497
Rooks	165.19	17,230	5,056	91,925	106,365	124,252
Rush	133.12	20,850	3,523	53,735	61,193	72,821
Russell	160.69	28,653	3,776	54,886	61,797	74,440
Saline	279.67	61,262	7,580	60,274	65,457	82,892
Scott	60.64	7,749	1,190	30,139	34,586	40,582
Sedgwick	940.45	187,939	33,307	249,281	277,585	343,477
Seward	87.01	12,666	2,138	38,173	43,624	51,610
Shawnee	614.29	123,715	24,637	157,079	174,993	217,651
Sheridan	94.34	12,436	2,011	45,587	52,276	61,453
Sherman	97.43	11,753	2,010	50,418	57,980	67,894
Smith	208.23	31,994	5,190	86,235	98,273	116,710
Stafford	169.42	28,966	3,497	62,083	70,116	83,943
Stanton	33.23	4,109	503	17,077	19,596	22,937
Stevens	61.21	8,332	1,507	28,586	32,768	38,617
Sumner	393.21	64,607	10,909	149,159	169,376	202,515
Thomas	133.31	13,630	2,132	76,957	88,775	103,320
Trego	86.56	12,218	2,098	39,152	44,805	52,902
Wabaunsee	164.28	28,103	5,518	58,025	65,805	79,206
Wallace	58.49	7,301	957	29,781	34,173	40,027
Washington	246.61	45,564	5,953	79,304	88,957	107,723
Wichita	47.39	6,389	727	22,757	26,032	30,585
Wilson	249.09	37,292	6,412	105,893	120,881	143,328
Woodson	127.37	17,257	2,801	60,061	68,812	81,015
Wyandotte	909.72	164,034	41,335	285,311	323,349	394,193
Totals	21,338.54	$3,520,529	$617,164	$8,025,935	$9,114,399	$10,906,969

REPORT OF

The State School Code Commission of Kansas

PROPOSED SCHOOL CODE

INCLUDING FUNDAMENTAL PROVISIONS

VOLUME III.

DECEMBER, 1928

PRINTED BY KANSAS STATE PRINTING PLANT
B. P. WALKER, STATE PRINTER
TOPEKA 1928
12-5666

LETTER OF TRANSMITTAL.

To His Excellency, the Governor of Kansas, and to the Senate and House of Representatives of the State of Kansas:

SIRS—We are herewith submitting the final volume of the report of the State School Code Commission. This volume contains the rewritten school code in the form that the commission recommends to you.

We take this opportunity to express thanks to all, including individuals, groups and institutions, who have assisted the Commission in its work. The interest shown indicates that the citizens of Kansas believe in education; that they desire to develop an efficient school system; and that, most of all, it is their wish that educational opportunities shall be justly distributed, and equally available to all.

We respectfully submit the rewritten school code for your consideration.

Very truly yours,

THE STATE SCHOOL CODE COMMISSION.
G. H. LAMB, *Chairman.*
CHAS. E. BEEKS.
W. E. BERG.
F. R. HAMMOND.
D. W. KNAPP.
W. M. RICHARDS.
C. E. RARICK, *Secretary.*

December 12, 1928.

TABLE OF CONTENTS.

PAGE

LETTER OF TRANSMITTAL iii
TABLE OF CONTENTS iv
PREFACE vi

FUNDAMENTAL PROVISIONS:
Tenth Amendment to the U. S. Constitution ix
Organic Act—By Congress—
Sec. 24 (part), and all of Sec. 34 ix
Acceptance of Grant from Congress—By the State— ix
Sections 1, 2, 6, 7 and 8 ix
State Constitution—
Article I, sections 1, 14 and 16 x
Article VI, sections 1, 2, 3, 4, 5, 6, 7, 8, 9 and 10 x
An Act for the Admission of Kansas—By Congress—
Preamble, section 1 (part), sections 3, items 1, 2 and 6 xii
Admission—By the State—
Chapter 290, Kansas Laws, 1927—School Code Commission xiii

PROPOSED SCHOOL CODE.

DIVISION I—INTRODUCTION:
Article I ..... Designation, Interpretation, Organization, Definitions, and Districting (72-101 to 72-105) 1

DIVISION II—STATE PARTICIPATION IN EDUCATION:
Article II ..... State Department of Education (72-201 to 72-222) ... 3
Article III ..... School Book Commission (72-301 to 72-321) 10
Article IV ..... School Lands (72-401 to 72-445) 21
Article V ..... Permanent School Fund (72-501 to 72-514) 24
Article VI ..... State Annual School Fund (72-601 to 72-607) 25
Article VII ..... School District Bonds (72-701 to 72-713) 26
Article VIII ..... Free Tuition (72-801 to 72-802) 32
Article IX ..... Libraries (72-901 to 72-902) 33
Article X ..... High School Extension (72-1001 to 72-1004) 33
Article XI ..... Junior High Schools (72-1101) 35
Article XII ..... Compulsory Education (72-1201 to 72-1208) 35
Article XIII ..... Industrial and Vocational Education (72-1301 to 72-1312) 41
Article XIV ..... Certification of Teachers (72-1401 to 72-1425) 42

DIVISION III.—COUNTY PARTICIPATION IN EDUCATION:
Article XV ..... County School Fund (72-1501 to 72-1508) 51
Article XVI ..... County Superintendent (72-1601 to 72-1615) 53
Article XVII ..... County Normal Institutes (72-1701 to 72-1707) 60

DIVISION IV—JOINT STATE AND COUNTY PARTICIPATION IN EDUCATION:
Article XVIII ..... Health (72-1801 to 72-1804) 62
Article XIX ..... Fire Protection (72-1901 to 72-1907) 63
Article XX ..... State and County Support of Education (72-2001 to 72-2006) 66

PAGE

DIVISION V—DISTRICT PARTICIPATION IN EDUCATION:

Article XXI.... Common School Districts (72-2101 to 72-2115)..... 72
Article XXII... Boards of Education (72-2201 to 72-2208)..... 77
Article XXIII... Special Powers of School Districts (72-2301 to 72-2307)..... 80
Article XXIV... Special Powers of Boards of Education (72-2401 to 72-2413)..... 82
Article XXV.... Miscellaneous Powers (72-2501 to 72-2503)..... 87
Article XXVI... Formation, Alteration, Disorganization and Combination of School Districts (72-2601 to 72-2605)..... 87

DIVISION VI.—MISCELLANEOUS PROVISIONS:

Article XXVII.. Fines and Penalties (72-2701 to 72-2703)..... 89
Article XXVIII. High School Fraternities (72-2801 to 72-2802)..... 90
Article XXIX... Sectarian Doctrine (72-2901)..... 90
Article XXX.... Teachers' Reports (72-3001)..... 90
Article XXXI... Suspension of Pupil (72-3101)..... 91
Article XXXII.. Language and Citizenship (72-3201 to 72-3204)..... 91
Article XXXIII. Patriotism (72-3301 to 72-3307)..... 92
Article XXXIV. Holidays and Memorial Days (72-3401 to 72-3402)... 95
Article XXXV.. Retirement Funds (72-3501 to 72-3509)..... 95

PREFACE.

It has been a difficult task to rewrite the school code. Present school laws have many inconsistencies and contradictory statements. An effort has been made to eliminate these.

Necessarily, some new materials have been added. School districts have been reclassified, without disturbing their entity. New sources of revenue have been made available, with the thought that these shall not increase school expenditures but shall more equitably distribute the burden of school support.

As a preliminary to the rewritten school code, there is included the fundamental provisions for a common-school system in Kansas. These include quotations from both the federal and state constitutions and federal and state laws.

The present law providing for a School Code Commission has been included. For the further study of the problems of Kansas schools a continuance of this work is suggested.

The rewritten school code is not perfect. It is thought to be sane, practical, and worthy of adoption in the form in which submitted.

FUNDAMENTAL PROVISIONS.

(vii)

FUNDAMENTAL PROVISIONS.

UNITED STATES CONSTITUTION.

AMENDMENT 10—*Reservation of Powers to States.*

The powers not delegated to the United States by the constitution, nor prohibited by it to the States, are reserved to the states respectively, or to the people.

ORGANIC ACT BY UNITED STATES GOVERNMENT.

AN ACT to organize the territory of Kansas.

SECTION 24 (part). *Enactment of laws.* That the legislative power of the territory shall extend to all rightful subjects of legislation consistent with the constitution of the United States and the provisions of this act; but no law shall be passed interfering with the primary disposal of the soil; no tax shall be imposed upon the property of the United States; nor shall the lands or other property of nonresidents be taxed higher than the lands or other property of residents.

SECTION 34. *Lands.* That when the lands in the said territory shall be surveyed under the direction of the government of the United States, preparatory to bringing the same into market, sections numbered sixteen and thirty-six in each township in said territory shall be, and the same are hereby, reserved for the purpose of being applied to schools in said territory and in the states and territories hereafter to be erected out of the same.

ACCEPTANCE OF GRANT FROM CONGRESS.

BY THE STATE.

ORDINANCE.

WHEREAS, The government of the United States is the proprietor of a large portion of the lands included in the limits of the state of Kansas as defined by this constitution; and,

WHEREAS, The State of Kansas will possess the right to tax said lands for purposes of government, and for other purposes; now, therefore,

Be it ordained by the people of Kansas:

That the right of the state of Kansas to tax such lands is relinquished forever, and the state of Kansas will not interfere with the title of the United States to such lands, nor with any regulation of congress in relation thereto, nor tax nonresidents higher than residents: *Provided always,* That the following conditions be agreed to by congress:

SECTION 1. *School sections.* Sections numbered sixteen and thirty-six in each township in the state, including Indian reservations and trust lands, shall

be granted to the state for the exclusive use of common schools; and when either of said sections, or any part thereof, has been disposed of, other lands of equal value, as nearly contiguous thereto as possible, shall be substituted therefor.

SECTION 2. *University lands.* That seventy-two sections of land shall be granted to the state for the erection and maintenance of a state university.

SECTION 6. *Proceeds to schools.* That five per centum of the proceeds of the public lands in Kansas, disposed of after the admission of the state into the Union, shall be paid to state for a fund, the income of which shall be used for the support of common schools.

SECTION 7. *School lands.* That the five hundred thousand acres of land to which the state is entitled under the act of congress entitled "An act to appropriate the proceeds of the sales of public lands and grant preëmption rights," approved September 4th, 1841, shall be granted to the state for the support of common schools.

SECTION 8. *Selection lands.* That the lands hereinbefore mentioned shall be selected in such manner as may be prescribed by law; such selections to be subject to the approval of the commissioner of the general land office of the United States.

CONSTITUTION OF THE STATE OF KANSAS.

ARTICLE 1.—*Executive.*

SECTION 1. *Executive department.* The executive department shall consist of a governor, lieutenant governor, secretary of state, auditor, treasurer, attorney-general, and superintendent of public instruction; who shall be chosen by the electors of the state at the time and place of voting for members of the legislature, and shall hold their offices for the term of two years from the second Monday of January next after their election, and until their successors are elected and qualified.

SECTION 14. *Other vacancies.* Should either the secretary of state, auditor, treasurer, attorney-general, or superintendent of public instruction, become incapable of performing the duties of his office for any of the causes specified in the thirteenth section of this article, the governor shall fill the vacancy until the disability is removed, or a successor is elected and qualified. Every such vacancy shall be filled by election, at the first general election that occurs more than thirty days after it shall have happened; and the person chosen shall hold the office for the unexpired term.

SECTION 16. *Officers to report to governor.* The officers of the executive department, and of all public state institutions, shall, at least ten days preceding each regular session of the legislature, severally report to the governor, who shall transmit such reports to the legislature.

ARTICLE 6.—*Education.*

SECTION 1. *State and county superintendents.* The state superintendent of public instruction shall have the general supervision of the common-school funds and educational interests of the state, and perform such other duties as may be prescribed by law. A superintendent of public instruction shall be

elected in each county, whose term of office shall be two years, and whose duties and compensation shall be prescribed by law.

SECTION 2. *Schools.* The legislature shall encourage the promotion of intellectual, moral, scientific and agricultural improvement, by establishing a uniform system of common schools, and schools of a higher grade, embracing normal, preparatory, collegiate and university departments.

SECTION 3. *Proceeds of school fund.* The proceeds of all lands that have been or may be granted by the United States to the state for the support of schools, and the five hundred thousand acres of land granted to the new states, under an act of congress distributing the proceeds of public lands among the several states of the Union, approved September 4, A. D. 1841, and all estates of persons dying without heir or will, and such per cent as may be granted by congress, on the sale of lands in this state, shall be the common property of the state, and shall be a perpetual school fund, which shall not be diminished, but the interest of which, together with all the rents of the lands, and such other means as the legislature may provide, by tax or otherwise, shall be inviolably appropriated to the support of common schools.

SECTION 4. *Income of school fund.* The income of the state school funds shall be disbursed annually, by order of the state superintendent, to the several county treasurers, and thence to the treasurers of the several school districts, in equitable proportion to the number of children and youth resident therein, between the ages of five and twenty-one years: *Provided,* That no school district, in which a common school has not been maintained at least three months in each year, shall be entitled to receive any portion of such funds.

SECTION 5. *Disposal of lands.* The school lands shall not be sold unless such sale shall be authorized by a vote of the people at a general election; but, subject to revaluation every five years, they may be leased for any number of years not exceeding twenty-five, at a rate established by law.

SECTION 6. *Money applied to schools.* All money which shall be paid by persons as equivalent for exemption from military duty; the clear proceeds of estrays, ownership of which shall vest in the taker-up; and the proceeds of fines for any breach of the penal laws, shall be exclusively applied in the several counties in which the money is paid or fines collected, to the support of common schools.

SECTION 7. *State university.* Provision shall be made by law for the establishment, at some eligible and central point, of a state university, for the promotion of literature, and the arts and sciences, including a normal and an agricultural department. All funds arising from the sale or rents of lands granted by the United States to the state for the support of a state university, and all other grants, donations or bequests, either by the state or by individuals, for such purpose, shall remain a perpetual fund, to be called the "university fund"; the interest of which shall be appropriated to the support of the state university.

SECTION 8. *Nonsectarianism.* No religious sect or sects shall ever control any part of the common-school or university funds of the state.

SECTION 9. *Investment of funds.* The state superintendent of public instruction, secretary of state and attorney-general shall constitute a board of

commissioners for the management and investment of the school funds. Any two of said commissioners shall be a quorum.

SECTION 10. *Tax for state educational institutions.* The legislature may levy a permanent tax for the use and benefit of the state educational institutions and apportion among and appropriate the same to the several institutions, which levy, apportionment and appropriation shall continue until changed by statute. Nothing herein contained shall prevent such further appropriation by the legislature as may be deemed necessary from time to time for the needs of said state educational institutions.

AN ACT FOR THE ADMISSION OF KANSAS INTO THE UNION.

BY THE UNITED STATES GOVERNMENT.

PREAMBLE.

WHEREAS, The people of the territory of Kansas, by their representatives in convention assembled, at Wyandotte, in said territory, on the twenty-ninth day of July, one thousand and eight hundred and fifty-nine, did form for themselves a constitution and state government, republican in form, which was ratified and adopted by the people, at an election held for that purpose, on Tuesday, the fourth day of October, one thousand eight hundred and fifty-nine, and the said convention has, in their name and behalf, asked the congress of the United States to admit the said territory into the Union as a state, on an equal footing with the other states: therefore,

Be it enacted by the senate and house of representatives of the United States of America in congress assembled:

SECTION 1. *Admission; boundaries; Indian title.* That the state of Kansas shall be, and is hereby declared to be, one of the United States of America, and admitted into the Union on an equal footing with the original states in all respects whatever.

SECTION 3. *Force of act; school lands; university lands; public buildings; conditions; taxation.* That nothing in this act shall be construed as an assent by congress to all or any of the propositions or claims contained in the ordinance of said constitution of the people of Kansas, or in the resolution thereto attached; but the following propositions are hereby offered to the said people of Kansas for their free acceptance or rejection, which, if accepted, shall be obligatory on the United States and upon the said state of Kansas, to wit:

First. That sections numbered sixteen and thirty-six, in every township of public lands in said state, and where either of said sections or any part thereof has been sold or otherwise been disposed of, other lands, equivalent therto and as contiguous as may be, shall be granted to said state for the use of schools.

Second. That seventy-two sections of land shall be set apart and reserved for the use and support of a state university, to be selected by the governor of said state, subject to the approval of the commissioner of the general land office, and to be appropriated and applied in such manner as the legislature of said state may prescribe for the purpose aforesaid, but for no other purpose.

Sixth. And that the said state shall never tax the lands or the property of the United States in said state: *Provided, however,* That in case any of the lands herein granted to the state of Kansas have heretofore been confirmed to the territory of Kansas for the purposes specified in this act, the amount so confirmed shall be deducted from the quantity specified in this act.

ADMISSION.

BY THE STATE.

Be it resolved by the Legislature of the State of Kansas:

Propositions accepted. That the propositions contained in the act of congress, entitled "An act for the admission of Kansas into the union," are hereby accepted, ratified, and confirmed, and shall remain irrevocable, without the consent of the United States. And it is hereby ordained, that this state shall never interfere with the primary disposal of the soil within the same by the United States, or with any regulations congress may find necessary for securing the title to said soil, to *bona fide* purchasers thereof; and no tax shall be imposed on lands belonging to the United States.

CHAPTER 280—KANSAS LAWS, 1927.

RELATING TO A REVISION OF THE SCHOOL LAWS AND PROVIDING FOR A COMMISSION TO CARRY OUT SUCH WORK.

Be it enacted by the Legislature of the State of Kansas:

SECTION 1. That for the purpose of clarifying, revising and codifying the school laws of the state of Kansas, there is hereby created a school code commission, whose duty it shall be to make a study of the school laws of Kansas and present to the next legislature a report containing recommendations as to amendments and changes in the Kansas school laws which will eliminate an overlapping in high-school activities, which will render more efficient the school system in Kansas, and to recommend changes therein which will promote the cause of education in the public schools in Kansas.

SECTION 2. The school code commission shall consist of seven members, two of whom shall be members of the senate, who shall be appointed by the president of the senate; two of whom shall be members of the house of representatives, who shall be appointed by the speaker thereof; two of whom shall be appointed by the governor, and one of whom shall be named by the state superintendent of public instruction.

SECTION 3. On the 3d day of May, 1927, or on the next day thereafter, at 10 o'clock a. m., the school code commission shall meet in the office of the governor for the purpose of affecting an organization. The school code commission shall have authority to make its own rules and regulations and to determine the method of its procedure. Each member of the school code commission who shall at the time of service thereon be receiving a stated salary from the state, or from any county, or from any school district, shall not be allowed per diem, but the other members shall receive as full compensa-

tion the sum of ten dollars ($10) per day for each day's actual service in attending meetings of the commission. Each member shall in addition thereto receive all actual and necessary traveling expenses.

SECTION 4. This act shall take effect and be in force from and after its publication in the official state paper.

PROPOSED SCHOOL CODE.

(xv)

Session of 1929.

..... BILL No. .....

By .....

AN ACT relating to the common schools of the state of Kansas, and repealing chapter 72 and sections 22-932, 62-908, 74-201, 74-202, 74-301, 74-306, 75-801, 75-802, 75-803, 75-804, 75-805, 75-806, 75-807, 75-808, 75-809, 75-810, 75-811, 75-812, 75-1312, 75-1313, 75-1314, 75-1315, 79-1429 of the Revised Statutes of 1923, and sections 1, 2 and 3 of chapter 275 of the Session Laws of Kansas for 1927, and sections 1, 2 and 3 of chapter 277 of the Session Laws of Kansas for 1927, and sections 1, 2 and 3 of chapter 279 of the Session Laws of Kansas for 1927.

Be it enacted by the Legislature of the State of Kansas:

SECTION 1. There is hereby adopted a code of laws for the common school of the state of Kansas, as follows:

CHAPTER 72.—SCHOOLS.

ARTICLE I.—*Designation, Interpretation, Organization, Definitions, and Districting.*

SECTION 72-101. *Designation.* This act shall be known as the school code of the state of Kansas.

SECTION 72-102. *Interpretation.* This code establishes the law of this state respecting the subjects to which it relates, and its provisions, and all proceedings under it are to be liberally construed.

SECTION 72-103. *Organization.* There is hereby established and continued a system of common schools in Kansas.

SECTION 72-104. *Definitions.* For the purpose of this act the following words and phrases shall be understood to have the following meanings:

"A common school" is a school which offers, at public expense, instruction in any or all the first twelve grades. Instruction in kindergarten work and also in grades 13 and 14 may be included. Common schools are divided into three general types, viz.: elementary, complete and high school.

"An elementary school" is a common school that offers instruction in any or all grades below the ninth: *Provided,* That the ninth grade may be offered in an elementary school, in which case grades 7, 8 and 9 shall be organized as a junior high school.

"A complete school" is a common school that offers instruction in all grades and may include kindergarten instruction and grades 13 and 14.

"A high school" is a common school that offers instruction only in grades 9, 10, 11 and 12: *Provided,* That grades 7 and 8 may be offered, in which case grades 7, 8 and 9 shall be organized as a junior high school.

"Kindergarten instruction" is the instruction offered, in accordance with the course of study prescribed by the state board of education, in either one or two years of school work prior to the work of the first grade.

"A junior high school" is a school that offers instruction in grades 7, 8 and 9, wherein the course of study for junior high schools as prescribed by the state board of education is followed.

The term "grade," or "grades," is the means used for designating the yearly progress of pupils through the common school.

"A school year" is the time that school is in session between September 1 of one calendar year and August 31 of the following calendar year.

"A common-school district" is a continuous territory, having metes and bounds established in accordance with law, for the pur-

pose of maintaining a common school, or schools, therein. Common-school districts are divided into three types, viz.: elementary-school district, complete-school district, and high-school district.

"An elementary-school district" is a common-school district in which an elementary school only is maintained.

"A complete-school district" is a common-school district in which a complete school is maintained.

"A high-school district" is a common-school district in which a high school only is maintained.

SECTION 72-105. *Districting.* On and after July 1, 1929, all schools and all school districts, of whatever kind or character, shall become and thereafter be known under the names, classifications and definitions set forth in section 72-104, foregoing.

ARTICLE II.—*State Department of Education.*

SECTION 72-201. *State department of education constituted.* The state superintendent of public instruction, the state board of education, and the officers and assistants authorized to be appointed shall constitute the state department of education.

SECTION 72-202. *General duties of state superintendent.* The educational interests of the state shall be under the supervision and management of the state superintendent of public instruction, subject to such limitations and restrictions as are or may be prescribed by law; and he shall have and exercise the powers and perform the duties prescribed in the acts relating to common schools.

SECTION 72-203. *Eligibility.* That a person to be eligible to the office of state superintendent of public instruction shall be a graduate of a four-year accredited college or university,

shall hold a supervisor's certificate, and shall have had at least seven years' experience in teaching or supervising in the common schools of Kansas.

SECTION 72-204. *Oath and bond.* The state superintendent of public instruction shall, before he enters upon the duties of his office, take and subscribe the proper oath of office, and shall execute to the state of Kansas a bond in the sum of ten thousand dollars, with sufficient sureties to be approved by the executive council, conditioned that he shall faithfully perform the duties of his said office, which oath and bond shall be filed in the office of the secretary of state.

SECTION 72-205. The state superintendent of public instruction shall receive for his services an annual salary of $4,000 (four thousand dollars).

SECTION 72-206. That the state superintendent of public instruction is hereby authorized to appoint an assistant state superintendent, who shall receive an annual salary of $3,600 (three thousand six hundred dollars); a statistician, who shall receive an annual salary of $2,000 (two thousand dollars); a chief clerk, who shall receive an annual salary of $1,800 (eighteen hundred dollars); a statistical clerk, who shall receive an annual salary of $1,500 (fifteen hundred dollars); and two stenographers, each of whom shall receive not to exceed $1,200 annually. The assistant state superintendent of public instruction shall take the proper oath of office, which shall be filed with the secretary of state. He shall act as the deputy of the state superintendent of public instruction and shall perform the duties which the state superintendent may require.

SECTION 72-207. The state superintendent shall have an office at the capitol, where he shall keep all books, papers, and records pertaining to the duties of his office, which shall be kept

and preserved in such office, and delivered by the superintendent to his successor. He shall file and carefully preserve in his office the official reports made to him by the county superintendents and other school officials.

SECTION 72-208. *Apportionment of school fund.* The state superintendent shall distribute the income of the state annual school fund to those counties of the state from which the proper reports have been received by said state superintendent. Such distribution shall be made twice in each year, as follows: All such moneys received up to the 15th of February shall be distributed between the 15th and last day of such month, and that received up to the 15th day of August shall be distributed between the 15th and last day of such month. The apportionment to each county shall be made in proportion to the number of children over the age of five years and under the age of twenty-one years resident therein, as shown by the last annual report of the county superintendent to the state superintendent.

SECTION 72-209. *Draw orders.* The state superintendent shall draw his order on the state treasurer in favor of the county treasurer of the counties respectively entitled to school moneys for the amount of such moneys apportioned to his county, and certify the amount of such order to the state treasurer and state auditor, and also to the county clerk and superintendent of the proper county.

SECTION 72-210. *Official opinions.* The state superintendent shall, at the request of any county superintendent, or superintendent of schools of any district, give his opinion, upon a written statement of facts, on all questions and controversies arising out of the interpretation and construction of the school laws in regard to the rights, powers and duties of boards of education and superintendents or employees, and shall keep a record of all such

decisions. Before giving any such opinion, the superintendent may submit the statement of facts to the attorney-general for his advice thereon, and it shall be the duty of the attorney-general forthwith to examine such statement, and suggest the proper decision to be made upon such facts.

SECTION 72-211. *School laws and blanks.* The state superintendent, not oftener than once in two years, may publish the school laws in force, with such forms, regulations, instructions and decisions as he may judge expedient thereto annexed, and shall cause the same to be forwarded to the persons entitled to receive them. He shall prescribe and cause to be prepared all forms and blanks necessary in the details of the common-school system, so as to secure its uniform operation throughout the state; and shall cause the same to be forwarded to the several superintendents, to be by them distributed to the several persons or officers entitled to receive the same.

SECTION 72-212. *Visitation.* It shall be the duty of the state superintendent to visit each county of the state as often as consistent with the discharge of his other duties, for the purpose of advancing and promoting the cause of education throughout the state. It shall be his duty to open such correspondence as may enable him to obtain all necessary information relating to the system of common schools in other states.

SECTION 72-213. *Copies of papers.* Copies of all papers filed in his office, and the record of his official acts, may be certified by him, and when so certified shall be evidence equally and in like manner as the originals.

SECTION 72-214. *Biennial report.* The state superintendent shall, on the first day of December preceding each regular session of the legislature, make out and deliver to the governor a report containing:

First. A statement of matters of interest as he may deem expedient, drawn from the reports of the superintendents in the state, and from other reports received on the subject of education.

Second. A statement of the condition of the permanent school fund of the state, including moneys, school lands or other property held in trust by the state for the support of common schools, and giving a full statement of the school-land account of each county.

Third. A statement of the receipts and expenditures for the year.

Fourth. A statement of plans for the management and improvement of common-schools, and such other information relating to the educational interests of the state as he may deem important.

SECTION 72-215. *State board of education.* That the state board of education shall be composed of the state superintendent of public instruction, who shall be *ex officio* chairman; the chancellor of the state university; the president of the state agricultural college; the president of the Kansas state teachers college of Emporia; the president of the Kansas state teachers college of Pittsburg; the president of the Kansas state teachers college of Hays; and three other persons each of whom shall be a holder of a supervisor's certificate valid in Kansas, to be appointed by the governor on nomination of the state superintendent on the first Monday in April, 1929, for a period of two years, and each and every two years thereafter from any county in which none of the foregoing institutions may be located. Each member of the state board of education shall receive all necessary and actual traveling expenses incurred in attending the meetings of the board and in the discharge of the duties required by law, and in addition thereto each appointive member shall receive as full

compensation the sum of $5 (five dollars) per day for each day's actual service not exceeding ten days in any one year.

SECTION 72-216. *Meetings and duties of board.* The state board of education shall meet at such times and places as may be determined by them and at the call of the state superintendent of public instruction. The board shall prescribe courses of study for the common schools of the state; they shall also prepare a course of study for the county normal institutes; and they shall revise the several courses of study when in their judgment such revision is desirable and shall provide for courses of instruction in the appropriate grades of the common schools emphasizing the evil effects of alcoholic liquors and narcotics; they shall have authority to make rules and regulations relating to the observance of the prescribed courses of study; and they shall also issue state teachers' certificates under such regulations as the state board may determine, and shall provide examination questions for use in county teachers' examinations.

SECTION 72-217. *Secretary of state board of education.* The state board of education shall elect a secretary, not a member of the board, who shall be a graduate of a four-year course of study of a university or college, accredited by the state board of education, and who shall have had not less than five years of experience in educational work as superintendent or supervisor. Such secretary shall serve for a term of four years and until his successor is elected, unless removed by the board for cause; and the regular election of secretary shall be held during the month of April next preceding the date of the expiration of the term of office. The secretary of the state board of education shall be subject to the direction of the state superintendent of public instruction. He shall serve as inspector of colleges and universities accredited by the state board and shall have charge of all

matters relating to state teachers' certificates, and shall perform such duties as may be required by the state board of education or the state superintendent of public instruction.

SECTION 72-218. *Salary of secretary of state board of education.* The secretary of the state board of education shall receive for his services a salary of three thousand dollars per annum.

SECTION 72-219. *Stenographer for state board of education.* The state superintendent of public instruction may employ a stenographer, who shall serve as a stenographer to the state board of education during its meetings, and in addition do such other work as may be directed by the state superintendent, who shall receive an annual salary of fifteen hundred dollars per annum.

SECTION 72-220. The state board of education shall have exclusive and sole authority to define the official standards in all matters relating to the administration, course of study and instruction in the common schools, colleges and universities and to accredit those schools in which the specific standards of education are maintained; and the board may grant to accredited schools an appropriate certificate and other evidence of approval.

SECTION 72-221. *Admission of graduates from accredited high schools to state institutions.* Any person who shall complete an approved four-year course of study in any high school accredited by the state board of education for admission to college shall be entitled to admission to the freshman class of the state university, the state agricultural college, or any of the state teachers' colleges, on presenting a statement containing a transcript of his high-school record signed by the principal of the school and certifying that such person has satisfactorily completed said course of study.

SECTION 72-222. The state superintendent of public instruction may appoint assistants not exceeding six in number who shall serve as supervisors of the common schools of the state. Said assistants shall perform such other duties as may be required by the state superintendent; and these assistants shall be allowed actual and necessary traveling expenses incurred in the performance of their duties and shall receive a salary fixed by the state board of education not exceeding three thousand dollars per annum.

ARTICLE III.—*School Book Commission.*

SECTION 72-301. *State school book commission created; compensation; expenses.* For the purpose of carrying out the provisions of this act, there is hereby created a state school book commission consisting of seven members which shall be composed of the state superintendent of public instruction, who shall be *ex officio* chairman, the president of the Kansas state teachers college of Emporia, the president of the state agricultural college, the state printer, and three persons who are actively engaged in the work of the schools of Kansas, to be appointed by the governor for a term of two years from April 1, 1929. Whenever a vacancy occurs in the office of the appointive members of this commission by reason of death, resignation, expiration of term or otherwise, such vacancy shall be filled by appointment made by the governor. That members of the commission shall take an oath of office, the form of which shall be prepared by the attorney-general. The commission shall have authority to make its own rules and regulations, and to determine the method of its procedure in accordance with the provisions of this act. Each member of said commission who shall, at the time of service thereon, be receiving a stated salary from the state, shall not be

allowed *per diem,* but the other members shall receive as their full compensation the sum of five dollars for each day's actual service in attending the meetings of said commission. And each member shall receive all necessary and actual traveling and hotel expenses incurred in attending all meetings of the commission and in discharge of their duties.

SECTION 72-302. *Secretary.* The commission is hereby authorized to appoint a secretary who shall not be a member thereof, but who shall be a person of recognized ability and well qualified to determine the educational value and use of school textbooks, and who shall devote all of his time to the duties of such secretaryship. He shall keep all accounts and records of the state school book commission, shall furnish the commission with full and complete information as to character, worth, adaptability, educational and mechanical value of such books as are used in the public schools of this state, and of other states, and shall report any violation of the provisions of this act to the said commission immediately on learning thereof.

SECTION 72-303. *Machinery and supplies transferred to state printer.* All machinery, paper stock, printing and binding material now in the hands or under the control of said commission and purchased with funds heretofore appropriated shall be immediately upon the taking effect of this act transferred to the custody and control of the state printer, and he is hereby authorized to pay out of any funds in his hands, appropriated for the purchase of material, the original cost thereof to said commission.

SECTION 72-304. *State school book commission prohibited from printing, etc.* The state school book commission is hereby prohibited from engaging in making, printing or manufacturing school books and from the purchase of machinery, stock or other

material used in making, printing or manufacturing school books. But the state printer shall, upon the requisition or order of said commission, make, print and manufacture all school books so ordered or requisitioned.

SECTION 72-305. *State school book commission pay moneys to state treasurer.* All moneys received by the state school book commission from any source shall be paid over to the state treasurer and placed by him to the credit of the said permanent revolving fund of the state school book commission.

SECTION 72-306. *Annual report of school book commission.* That not later than the first of September in each year, the state school book commission shall make a complete report to the governor of all the business transacted by the commission for the fiscal year ending June 30 next preceding.

SECTION 72-307. *Series of textbooks; publication; adoption; approval; distribution; exchange.* The state school book commission shall, as soon as and when practicable, print, publish or provide for the publication of a complete series of school textbooks, such as may be necessary for use in the common schools in accordance with the course of study prescribed by the state board of education.

The said state school book commission may adopt, print or publish, as in their opinion may be desirable or practicable, other textbooks in addition to the books provided for above for special courses, to meet the needs and requirements of the courses of study prescribed for use in the common schools: *Provided,* That the state school book commission shall not contract with any person, company or corporation for any of the books provided for in this act at a price in excess of the lowest price at which such book or books are sold for use in any other state, county, city or district.

SECTION 72-308. *Powers of commission.* The state school book commission shall have the power and is hereby authorized to have written or compiled, or to purchase, the several textbooks and manuscripts to be used in the common schools, and shall fix the remuneration of authors and compilers, and compensation for other necessary services in the preparation and publication of said books. Said state school book commission shall also have the power to procure copyrights for the state of Kansas of any school textbook, manuscript, or subject matter thereof, authorized by the provisions of this act, and to contract with authors and publishers upon a royalty basis, upon an exclusive right to publish and use in the state of Kansas any school textbook written or published by them. The state school book commission shall furnish to the state printer copy and design for all diagrams and illustrations to be used in any school textbook published by the state under the provisions of this act.

SECTION 72-309. *Printing.* Section 72-4104, Revised Statutes, 1923, included by reference.

SECTION 72-310. *Exclusive use required.* Whenever any one, or more, of the said textbooks shall have been authorized or published, the state school book commission shall issue an order requiring the exclusive use of said book or books in the common schools of Kansas, but such an order for the exclusive use of such book or books shall not take effect as to any book or books within a time that shall interfere with any present legal contracts, or legal adoptions heretofore made by the school textbook commission, or under the provisions of this act. Whenever the commission shall issue an order requiring the exclusive use of any textbooks in the common schools of this state, no superintendent, principal, teacher or any other authority in this state shall have the power to use, or authorize the use of any

book or books for pupils other than those directed to be used by order of said commission: *Provided,* That nothing herein contained shall exclude the use of books for reference only, but such books may be provided by the school districts, or local board of education, in the school libraries, and no school patron shall be compelled to buy such books.

SECTION 72-311. *Purchase of books by school boards; free textbooks.* Boards of education may provide a revolving fund to purchase for the use of the school under their control the necessary state school textbooks for use in said schools. The treasurer of each board of education is hereby authorized and directed to pay out of said funds all orders lawfully drawn for the purchase of the necessary state school textbooks for use in such school. The clerk of the board of education shall replace the moneys paid out of the revolving fund with cash received by them for the books sold to patrons of said schools: *Provided,* That each school district may have the privilege of providing the pupils in said district, with textbooks free of cost if so authorized by majority vote of the qualified electors in such school district voting at an election held for the purpose of determining how the books shall be distributed: *Provided further,* In all cases wherein the parent or guardian of any pupil in the common schools shall sign a written statement setting forth his inability to provide said pupil with the proper textbooks for his use in said common schools, the board of education of the district in which said pupil attends shall, after satisfying themselves of the truth of said statement, provide said pupil with the needed books: *Provided,* That said books shall remain as the property of said board of education and shall be loaned to said pupil and shall be returned to the custody of the teacher or superintendent of schools at the expiration of the

school year: *And provided further,* Whenever and so often as any educational institution in this state shall adopt textbooks published under this act, such institution shall have the same privileges in the purchase and distribution of such books as have the schools referred to in this act.

SECTION 72-312. *Prices fixed at estimated cost.* The state printer shall furnish the state school book commission a statement of the cost of the material and labor required to publish each book provided for in this act, and from this statement, together with the cost of copyrights, royalties, authorship, and other necessary expenses, said commission shall fix maximum prices, based on the actual cost of production and distribution, at which said books shall be sold for cash only to school patrons of this state, and no school textbook shall be sold at a price in excess of that fixed by said school book commission, except as provided for in section 72-311, foregoing.

SECTION 72-313. *Dealers; payment; commission; bond; exchange; shipment.* The state school book commission shall appoint at least one school book dealer or agent in each county seat and in each city of the first and second class in the state, and such other school book dealers or agents as the state school book commission shall see fit to appoint, for the handling and sale of the school books published by the state. Said school book dealers or agents shall be allowed a commission of fifteen per cent of the cost price of the books, as authorized by the state school book commission, which commission shall be added to the cost price. Every school book dealer or agent appointed by the state school book commission under this act shall give a good and sufficient personal or surety bond under such rules and regulations as may be prescribed by the state school book commission, in a sum sufficient to cover all purchases of school books

for a period of one year, conditioned on the settlement for all books on dates when such settlement is due, and shall make cash settlements in full for all books purchased at the end of ninety days from January 10th and July 10th, and any books purchased between April 10th and July 10th, and between October 10th and January 10th, shall be settled for in full in thirty days from date of shipment: *Provided,* That the state school book commission and the secretary shall not in any case ship to any school book dealer or agent, shipment of books the aggregate value of which remaining unpaid, shall exceed eighty per cent of the amount of the bond given by said school book dealer or agent: *Provided further,* That any bonded school book dealer or agent mentioned in this act shall have the privilege of returning to the state school book commission in good condition, and at no expense to the state, any books for which he has not paid the state school book commission, and receiving therefor a credit to apply on his account, for the amount of such books, at the prices fixed by the state school book commission, and the state school book commission shall, at any time, accept from their appointed school book dealers or agents, books published by the state, returned to the commission in good condition, in exchange for other books published by the state: *Provided,* That the dealer or agent returning such books shall pay transportation both ways on such exchanges, but no exchange of a book, the adoption period for which will expire within six months, shall be granted. Each school book dealer or agent appointed by the state school book commission shall, on the first day of each month, make to the secretary of the state school book commission a full and accurate report of all books in the hands of such dealer or agent, payment for which has not yet been made to the state school book commission, and any school book dealer or agent shall, upon order

from the secretary of the state school book commission, make shipment of surplus books on hand, for which payment has not yet been made, to other dealers or agents in the state: *Provided,* That in case of such shipment on the order of the secretary of the state school book commission, the transportation shall be paid by the state and in no case by the dealer or agent appointed by it of the privilege of handling school books under the provisions of this act, for failure to comply with the provisions of this act, or for any cause that to said school book commission may seem to warrant such action on their part. The state school book commission shall sell the school books published by the state to any school book dealers in the state other than bonded school book dealers or agents appointed by the state school book commission: *Provided,* That all orders for school books published by the state, from dealers not appointed by the state school book commission, shall be accompanied by cash in full for such books; and the state school book commission and the secretary shall ship no books to dealers other than bonded dealers appointed by the state school book commission, or to clerks of boards of education, except on orders accompanied by full payment for all books ordered: *Provided further,* That all books published by the state and sold by the state school book commission shall be shipped by the secretary, carriage prepaid, to the railroad station nearest their destination. It shall be the duty of the secretary to report to the state auditor on or before the 10th day of each month, in separate reports, an itemized statement of the number of books sold by him for cash during the preceding month, with the amount of money received for same; an itemized statement of all books returned for credit during the preceding month, with the amount of credit granted for same; and an itemized statement of all exchanges

made by him during the preceding month. The secretary shall pay weekly the money received for the sale of books into the state treasury: *Provided,* That no books shall be considered as sold, or reported to the state auditor as sold, by said secretary until shipment of such books shall have been made, and no sale shall be regarded as made, and no money received from the sale of books shall be paid into the state treasury until the books for which such money was paid to the secretary of the state school book commission shall have been shipped by him to the purchaser. All moneys received by the state treasurer under the provisions of this act shall be kept by him in a separate fund to be known as "the state school-book fund," and shall be used as a revolving fund by said commission for the purchase of material, payment of labor, royalties, copyrights and all other expenses incurred in the purchase or publication and distribution of school books as provided in this act.

SECTION 72-315. *Copies of agreement and price lists furnished.* It shall be the duty of the secretary of the school book commission to furnish to each county superintendent of public instruction and each superintendent of schools for the use of any retail dealer who may apply for permission to sell the books of the state series, printed copies of the above agreement together with lists of maximum prices of such books as fixed by the state school book commission. And any dealer who shall fail, neglect, or refuse to comply with the condition of such agreement shall forfeit his right to any further purchases of said school books from the state.

SECTION 72-316. *Penalty for increase of price and for use of other books.* Any person or persons who shall directly or indirectly demand or receive money or anything of value for any book or books provided for in this act in excess of the price fixed

by the state school book commission, except the fifteen per cent hereinbefore provided for retail dealers, and any member or members of any board of education, or any superintendent, principal, or teacher of any common school in the state, who shall adopt, use or procure to be used in any public school in the state, in the same branch, any textbook or books as a substitute for or in lieu of any textbook provided for in this act shall be deemed guilty of a misdemeanor, and upon conviction in any court of competent jurisdiction, shall be punished by a fine in any sum not less than twenty-five dollars, nor more than one hundred dollars, or by imprisonment in the county jail not to exceed ninety days, or by both such fine and imprisonment.

SECTION 72-317. *Supplementary books.* The state school book commission shall have authority to approve supplementary readers in addition to the books adopted or published under the provisions of law, which books shall be supplementary to those provided for in section 72-307 of this act, and to fix the price at which such supplementary books shall be sold; which price shall not be in excess of the cost price at which such books are sold in any other state, county, city or district. The state school book commission may contract with the publishers of said supplementary books for the distribution of said books by the publishers from some point within the state, or by the state school book commission at such above-mentioned price, not to exceed fifteen per cent additional cost for carriage and distribution. Boards of education shall have authority to use in the schools under their control such supplementary books as are provided for in this section: *Provided,* That no such book shall be used as a substitute for or in lieu of any book printed, published or adopted by the state school book commission as provided for in sections 72-307 and 72-311 foregoing:

Provided further, That all supplementary books herein provided for shall be selected from a list of books approved for this purpose by the state school book commission. Supplementary school books approved for use in elementary schools as herein provided shall, when used, be the property of the school district in which said books are used and shall be furnished for the use of the pupils free of cost.

SECTION 72-318. *Penalty for violation of act by members of commission.* Section 72-4113, Revised Statutes, 1923, included by reference.

SECTION 72-319. *Unlawful to sell charts, maps, globes, etc., unless approved.* It shall be unlawful for any person to sell to any board of education in the state of Kansas, or to solicit the purchase by any board of education of any chart, map, globe, or other school apparatus, except scientific apparatus for high schools, unless the same shall have been submitted to the school textbook commission of the state of Kansas, and by them approved and a maximum price fixed therefor.

SECTION 72-320. *Penalty for unlawful sale.* Any person who shall sell to any board of education within the state of Kansas any chart, map, globe or other school apparatus, except scientific apparatus for high schools, which has not been approved by the school textbook commission of the state of Kansas, and any person who shall request or endeavor to persuade any such board of education, or any member thereof to purchase any chart, map, or globe or other school apparatus the sale of which is hereby prohibited shall be guilty of a misdemeanor and subject to a fine of not exceeding two hundred dollars for each offense.

SECTION 72-321. *Permanent revolving fund ($500,000).* Section 72-4107, Revised Statutes, 1923, included by reference.

ARTICLE IV.—*School Land.*

(*a*) SALE AND ISSUANCE OF PATENTS.

SECTION 72-401. *Sale of school lands.* Laws 1886, chapter 150, section 1, included by reference. (This act amended Laws 1876, chapter 122, article 14, section 1; section 1 of the act is as follows: "All lands granted by the congress of the United States for school purposes, known as sections sixteen and thirty-six, together with all such lands as have been granted in lieu of said sections, may be sold, and such sale shall be regulated by the provisions of this act: *Provided,* That no lands granted by the act of congress for school purposes, lying and being in any unorganized county of this state, shall be subject to sale until three years after such county shall have been organized.")

SECTION 72-402. *Payments; patents; investment of funds; annual report; protection of timber and minerals; trespasses.* Laws 1876, chapter 122, article 14, sections 8, 9, 10, 15, 19, 24, 25, 26, 27, 28, 29, 30, 31, 32, included by reference.

SECTION 72-403. *Renewal within twelve months from May, 1876.* Laws 1876, chapter 112, section 1, included by reference.

SECTION 72-404. *Reports of county clerk and auditor.* Laws 1876, chapter 126, sections 1 and 2, included by reference.

SECTION 72-405. *Payments; delinquencies.* Laws 1876, chapter 127, sections 1 and 2, included by reference.

SECTION 72-406. *Protection of timber and minerals; tax sale.* Laws, 1879, chapter 161, section 1, included by reference.

SECTION 72-407. *Interest; supplemental agreement.* Laws 1883, chapter 142, section 1, included by reference.

SECTION 72-408. *Mistake in acreage.* Laws 1885, chapter 183, section 1, included by reference.

SECTION 72-409. *Perjury relating to proofs; punishment.* Laws 1886, chapter 152, section 2, included by reference.

SECTION 72-410. *Inclosure; leasing; duties of sheriff.* Laws 1899, chapter 241, sections 2 and 3, included by reference.

SECTION 72-411. *Forfeiture; limitation of action; notice of default.* Laws 1907, chapter 373, sections 1 to 5, inclusive, included by reference.

SECTION 72-412. *Schoolhouse sites; list to auditor; treasurer's settlement; fees.* Laws 1909, chapter 218, sections 8 to 14, inclusive, included by reference.

SECTION 72-413. *Prior rights.* Laws 1909, chapter 219, section 1, included by reference.

SECTION 72-414. *Legalizing certain sales.* Laws 1911, chapter 282, sections 1 and 2, included by reference.

SECTION 72-415. *Validating purchase of leased land.* Laws 1911, chapter 286, section 1, included by reference.

SECTION 72-416. *Relief of certain purchasers.* Laws 1913, chapter 275, sections 1 and 2, included by reference.

SECTION 72-417. *Relief of certain purchasers; payment within one year.* Laws 1915, chapter 323, sections 1 and 2, included by reference.

SECTION 72-418. *Authorizing auditor to issue patents.* Laws 1915, chapter 324, section 1, included by reference.

SECTION 72-419. *Authorizing auditor to issue patents.* Laws 1915, chapter 325, section 1, included by reference.

SECTION 72-420. *Validating patents.* Laws 1917, chapter 293, section 1, included by reference.

SECTION 72-421. *Authorizing auditor to issue patents.* Laws 1917, chapter 294, section 1, included by reference.

SECTION 72-422. *Relief of purchasers in continuous possession.* Laws 1917, chapter 295, sections 1 and 2, included by reference.

SECTION 72-423. *Relief of minors as purchasers.* Laws 1917, chapter 296, section 1, included by reference.

SECTION 72-424. *Relief of certain purchasers.* Laws 1919, chapter 277, sections 1 and 2, included by reference.

SECTION 72-425. *Investigation and issue of patents by auditor.* Laws 1919, chapter 278, section 1, included by reference.

SECTION 72-426. *Payment of purchase money for school lands.* Section 72-2126, Revised Statutes, 1923, included by reference.

SECTION 72-427. *Islands in Arkansas river.* Section 72-2127, Revised Statutes, 1923, included by reference.

(*b*) LANDS IN ABANDONED CHANNELS OF NAVIGABLE STREAMS.

SECTION 72-428. *Survey and sale of abandoned bed of navigable stream.* Section 72-2128, Revised Statutes, 1923, included by reference.

SECTION 72-429. *Survey and sale of islands in navigable streams.* Section 72-2129, Revised Statutes, 1923, included by reference.

SECTION 72-430. *Duties of surveyor; plats.* Section 72-2130, Revised Statutes, 1923, included by reference.

SECTION 72-431. *Appeals.* Section 72-2131, Revised Statutes, 1923, included by reference.

SECTION 72-432. *Manner of sale; prior rights; lands owned by state; purchase by city.* Section 72-2132, Revised Statutes, 1923, included by reference.

SECTION 72-433. *Charges for surveying and notices.* Section 72-2133, Revised Statutes, 1923, included by reference.

SECTION 72-434. *Notice of appeal; counsel for state.* Section 72-2134, Revised Statutes, 1923, included by reference.

SECTION 72-435. *School lands to be sold in manner herein-*

after provided. Section 72-2135, Revised Statutes, 1923, included by reference.

SECTION 72-436. *List and appraisement of lands.* Section 72-2136, Revised Statutes, 1923, included by reference.

SECTION 72-437. *Appraisers; record of appraisement.* Section 72-2137, Revised Statutes, 1923, included by reference.

SECTION 72-438. *Sale of lands by county treasurer.* Section 72-2138, Revised Statutes, 1923, included by reference.

SECTION 72-439. *Sale of lands remaining unsold.* Section 72-2139, Revised Statutes, 1923, included by reference.

SECTION 72-440. *Who may not purchase.* Section 72-2140, Revised Statutes, 1923, included by reference.

SECTION 72-441. *Reports to auditor; survey.* Section 72-2141, Revised Statutes, 1923, included by reference.

SECTION 72-442. *Survey and sale of abandoned beds of navigable streams.* Section 72-2142, Revised Statutes, 1923, included by reference.

SECTION 72-443. *Proceeds of sale.* Section 72-2143, Revised Statutes, 1923, included by reference.

SECTION 72-444. *Payments into treasury.* Section 72-2144, Revised Statutes, 1923, included by reference.

SECTION 72-445. *Conveyances by auditor.* Section 72-2145, Revised Statutes, 1923, included by reference.

ARTICLE V.—*State Permanent School Fund.*

SECTION 72-501. *Statements by state treasurer.* Section 72-2201, Revised Statutes, 1923, included by reference.

SECTION 72-502. *Remittance of sinking fund collections to state treasurer.* Section 72-2202, Revised Statutes, 1923, included by reference.

SECTION 72-503. *Default therein.* Section 72-2203, Revised Statutes, 1923, included by reference.

SECTION 72-504. *Register for bonds.* Section 72-2204, Revised Statutes, 1923, included by reference.

SECTION 72-505. *Registration of bonds.* Section 72-2205, Revised Statutes, 1923, included by reference.

SECTION 72-506. *Report by state treasurer of amounts collected on principal or interest of bonds; cancellations.* Section 72-2206, Revised Statutes, 1923, included by reference.

SECTION 72-507. *Cancellations on register.* Section 72-2207, Revised Statutes, 1923, included by reference.

SECTION 72-508. *Comparison of register with bonds in treasurer's office.* Section 72-2208, Revised Statutes, 1923, included by reference.

SECTION 72-509. *Exchange of bonds; funding bonds.* Section 72-2209, Revised Statutes, 1923, included by reference.

SECTION 72-510. *Payment of bonds before maturity.* Section 72-2210, Revised Statutes, 1923, included by reference.

SECTION 72-511. *Acceptance of funding bonds by board of commissioners; certificate.* Section 72-2211, Revised Statutes, 1923, included by reference.

SECTION 75-512. *Cancellation of bonds refunded.* Section 72-2212, Revised Statutes, 1923, included by reference.

SECTION 72-513. *Disposition of funding bonds.* Section 72-2213, Revised Statutes, 1923, included by reference.

SECTION 72-514. *"The railroad fund," so called, transferred to permanent school fund.* Section 72-2214, Revised Statutes, 1923, included by reference.

ARTICLE VI.—*State Annual School Fund.*

SECTION 72-601. *Shall consist of what.* Section 72-2301, Revised Statutes, 1923, included by reference.

SECTION 72-602. *State treasurer.* Section 72-2302, Revised Statutes, 1923, included by reference.

SECTION 72-603. *Accounts and reports of state treasurer.* Section 72-2303, Revised Statutes, 1923, included by reference.

SECTION 72-604. *Payment.* Section 72-2304, Revised Statutes, 1923, included by reference.

SECTION 72-605. *Bond of state treasurer.* Section 72-2305, Revised Statutes, 1923, included by reference.

SECTION 72-606. *County treasurer.* Section 72-2306, Revised Statutes, 1923, included by reference.

SECTION 72-607. *Pay to the district treasurer.* Section 72-2307, Revised Statutes, 1923, included by reference.

ARTICLE VII.—*School District Bonds.*

SECTION 72-701. *Purpose; limit; election.* That for the purpose of erecting and equipping, or purchasing and equipping, or repairing, remodeling, and enlarging one or more schoolhouses in and for any school district in the state of Kansas the board of education of the same shall have power to issue the bonds of the district in an amount not to exceed five per cent of its taxable property, as shown in the last assessment thereof: *Provided,* That this limitation shall not apply to bonds heretofore legally voted. And for the purpose of extending the time of payment of the bonded indebtedness of any school district, the board of education of the same shall have power to issue the bonds of the district in a sum not to exceed in amount its outstanding bonded indebtedness, which bonds shall be issued as provided by law: *Provided,* That no such bonds shall be issued until at an election called for that purpose the question shall have been submitted to the qualified electors of the district, and a majority of all the qualified electors voting on the proposition shall have declared by their ballots in favor of issuing the same: *And provided further,* That no such election shall be ordered

unless a petition, stating the purpose for which the bonds are to be issued, and signed by at least one-half of the qualified electors of said district, shall have been presented to the board praying that a vote be taken for the issuing of such amount of bonds as may be asked for therein: *And provided further,* That it shall be unlawful for any school district to create any bonded indebtedness unless there are at least fifteen persons between the ages of five and twenty-one years actually residing within the limits thereof, as shown by a sworn census return, taken by the direction of the board of education of such school district.

SECTION 72-702. *Election; clerk post notice.* Whenever such a petition so signed shall be presented to the board of education of any school district, praying that a vote be taken on the question of issuing the bonds of the said district, it shall be the duty of the board of education immediately to order an election for the purpose of determining the question of the issuing of the bonds prayed for, and forthwith to give notice by posting up written or printed notices, signed by the clerk, in five of the most public places in the district, which notices shall be posted up at least ten days before such election, and shall state therein the object for which the election was called, and the manner in which the question shall be voted upon. The said election shall be conducted in all respects as are general elections under the laws of the state, and the returns of the election shall be the same, except that they shall be made to the board of education. The bonds herein provided for shall be issued and sold as provided by law.

SECTION 72-703. *Authority of school-fund commissioners.* That the board of school-fund commissioners of the state of Kansas is hereby authorized and empowered to make an order authorizing any city or school district to vote bonds for the

purpose of erecting school buildings to an amount of not more than one hundred per cent in excess of, and in addition to, the amount of bonds that may be voted under laws now in force.

SECTION 72-704. *Application to vote additional bonds.* The power of the said board of school-fund commissioners herein may be invoked by the filing with it of an application by the board of education that the permission of the said board of school-fund commissioners be given for the voting and issuance of additional bonds as provided in the preceding section. The said application shall be accompanied by a petition to the board of education signed by not less than one-half of the number of electors who may be entitled to vote for an issuance of bonds under the laws in force at the time of the taking effect of this act, requesting that an application as hereinbefore provided shall be filed with the said board of school-fund commissioners. Notice of the intention to file such application shall be given to the electors by a publication in the official county paper, in form to be prescribed by the said board of school-fund commissioners; and the said board shall also prescribe all rules and regulations which may be found necessary to properly carry out the provisions of this act, including rules in relation to the evidence required in support of the application and the method of furnishing such evidence.

SECTION 72-705. *Hearing of application.* The said application shall be heard by the board of school-fund commissioners upon a day fixed, and the board of education be so notified; and which hearing shall be in the office of the state superintendent of public instruction in the statehouse at Topeka; and the said board shall make an order either granting or denying said application; and if the order made shall grant the application and call for an election to vote upon the question of issuing said

increased amount of bonds, the election so called shall be held in all respects as provided by law.

SECTION 72-706. *Registration of bonds.* Before delivering any school-district bonds, the board of education of the district issuing the same shall cause them to be registered with the clerk of the county in which the said district is located, and it shall be the duty of the county clerk, on presentation of any school bonds for registry, to register the same in a book prepared for that purpose; which register shall contain: First, the number of the district; second, the number of the bond; third, date of bond; fourth, to whom payable; fifth, where payable; sixth, when due; seventh, when interest is due; eighth, amount of bond. The county clerk shall furnish one copy of his register to the county treasurer, and forward one copy to the state superintendent, together with a statement showing: First, the number of sections of land in the district issuing such bonds; second, the number of acres of lands assessed and subject to taxation in said district; third, the assessed valuation of taxable lands; fourth, the assessed valuation of all personal property in such district; which statement shall be signed by each member of the school board issuing the bonds, and the county clerk shall certify under the official seal of his office to the correctness of the statement and the genuineness of the signatures attached thereto.

SECTION 72-707. *Interest and sinking fund.* It shall be the duty of the board of county commissioners of each county to levy annually upon all the taxable property in each district in such county a tax sufficient to pay the interest and the bonds issued by such district as they mature, such levy to be made with the annual levy of the county, and the taxes collected with other taxes, and when collected shall be and remain in the hands of the county

treasurer a specific fund for the payment of the interest upon such bonds and for their payment as they mature.

SECTION 72-708. *Final disposition.* On the payment of the bonds or coupons of any school district, the county treasurer shall immediately cancel the same, and indorse thereon the day of payment; and at the time of his settlements with the several school-district treasurers of his county he shall deliver to each the canceled bonds and coupons of his district, and take a receipt therefor, and such canceled bonds and coupons shall be destroyed by the district treasurer in the presence of all the officers of the district, a complete record of their destruction being made by the district clerk. On the last Saturday of July of each year, each and every county treasurer shall make to the clerk of his county a detailed report of all the bonds and coupons canceled during the year, and the date of payment of the same, accompanied by the receipts given by district treasurers therefor; and the county clerk shall immediately thereafter cancel the registry of all such bonds and coupons by indorsing thereon the date of payment of each.

SECTION 72-709. *Payment before maturity.* If at any time any board of education of any school district shall have accumulated in the treasury sinking fund sufficient to pay in full any bond or bonds issued by such board of education of any school district before the maturity, the state permanent school fund, state normal school fund, or the university permanent school fund, or agricultural college endowment fund being the holders thereof, such board of education of any school district may pay the same to the state treasurer at the time any interest coupon is due, and take up such bond or bonds; and the state treasurer is hereby authorized to receive the same and cancel such bond or bonds and the unmatured coupons attached thereto, and deliver

the same so canceled to the officer paying the amount: *Provided,* That the state treasurer, before delivering said bond or bonds, shall present the same to the auditor of the state, together with a statement showing the amount of coupons upon which no moneys have been received, and upon examining such statement, and comparing with the coupons attached to such bond or bonds, the auditor shall credit the treasurer with the amounts shown to be canceled before maturity.

SECTION 72-710. *State treasurer to furnish statement.* At least thirty days before the maturity of any bonds or coupons belonging to the permanent school fund or sinking fund, it shall be the duty of the state treasurer to furnish a detailed statement to each county or city treasurer, or the treasurer of any board of education, of the amount due from them respectively, describing in such statement the number or the name of the district, the amount of interest due, and the amount of principal due, if any.

SECTION 72-711. *Remittance of funds.* It shall be the duty of each county and city treasurer, and the treasurers of boards of education, to remit to the state treasurer, at least ten days before the maturity of any bonds or coupons, all moneys collected by them for the redemption of such bonds and coupons; and all express charges and postage shall be a proper charge against such city or school district and shall be allowed to such treasurer on settlement.

SECTION 72-712. *Penalty.* Any county or city treasurer, or treasurer of any board of education, who shall neglect or refuse to perform the duties required of him by this act, shall be liable to the state in a sum equal to double the amount of such bonds or coupons remaining unpaid by reason of such neglect or refusal, which may be recovered in a suit at law against such treasurer and his bondsmen; and it is hereby made the duty of the county

attorney of the proper county, upon the request of the attorney-general, to prosecute all such suits.

SECTION 72-713. *Bonds of disorganized districts.* That if any disorganized school district has a legally existing bonded indebtedness at the time of its disorganization, such indebtedness shall attach to and be a charge against the territory comprised in such disorganized district at the time of its disorganization; and it shall be the duty of the county commissioners of such county annually to cause to be levied upon the property, real or personal, in such disorganized territory, a tax sufficient to meet the interest and provide a sinking fund for the payment of such indebtedness. Whenever the bonded indebtedness of any disorganized district can be advantageously compromised and refunded, the officers of the school district to which such disorganized district shall be attached, or has heretofore been attached, or into which it has been merged, shall have the power, and it shall be their duty, to issue refunding bonds for such purpose, in the same manner and under the same restrictions and regulations now provided by law for the refunding of other school-district bonds.

ARTICLE VIII.—*Free Tuition.*

SECTION 72-801. *Free tuition.* Tuition shall be free in all schools in the state of Kansas to pupils residing in the state and having the necessary educational qualifications to enter the same: *Provided,* That boards of education, for just cause, may exclude pupils residing in districts which offer the same years of instruction as offered by the district represented by said board.

SECTION 72-802. *Attending in other states.* In all cases wherein a pupil resident of Kansas resides in a county contiguous to the state boundary thereof and has no high school easily

accessible to his home, the county superintendent of such county may approve the application of such pupil for tuition in some high school in the adjoining state, properly accredited by the state department of such state, and easily accessible from the home of said pupil. Said tuition shall be at the rate of $2 per week, payable from the general funds of the county wherein said pupil resides, and the authorities of said county are hereby directed to pay said tuition upon the order of the county superintendent of said county.

ARTICLE IX.—*Libraries.*

SECTION 72-901. *Library fund.* That the board of education of each school district in the state of Kansas shall expend annually from the general funds in its possession, a sum not less than five dollars, to be used to purchase books for the library, such books to be chosen in accordance with the approval of the state superintendent of public instruction: *Provided,* That in all schools employing more than one teacher the minimum sum so expended shall not be less than five dollars for each teacher employed: *Provided further,* That the board of education shall have power to make such rules and regulations in regard to the management of said library as they shall deem best, and they shall revise and change said rules from time to time as the necessities of the case may require.

ARTICLE X.—*High-school Extension.*

SECTION 72-1001. *Authority to provide extension of high-school course.* The board of education of any complete school district having a valuation of fifteen million dollars and with 600 pupils in average daily attendance in grades nine to twelve inclusive may provide for an extension of the high-school course of study by establishing for high-school graduates a two-year

course in advance of the course prescribed for accredited high schools by the state board of education: *Provided,* That at a general election or at a special election called for the purpose, in the manner provided by law, a majority of the electors voting on the proposition shall favor such an extension of the high-school course of study. For maintenance of such extension, either wholly or in part, the board of education in said district may levy a tax not exceeding two mills on the dollar of the assessed valuation of the district, and said levy or levies may be in addition to any other levy or levies provided by law for the support of schools in said district.

SECTION 72-1002. *Election.* For the purpose mentioned in the preceding section, the board of education of any such complete school district shall call a special election upon petition of two-fifths of the electors of such district: *Provided,* The expenses of such special election shall be paid from the school funds by the board of education.

SECTION 72-1003. *Course of Study.* The state board of education shall prescribe the course of study for the high-school extension provided for in section 72-1001 of this act, which shall be approximately equivalent to the course of study in the first and second years of accredited colleges; and if the buildings, equipment, instructors and instruction shall be approved by the state board of education, any person who shall have completed the two-year course of study herein provided for, and who shall have complied with the requirements made by the state board of education, shall be entitled to all privileges granted by the state board of education to persons who complete a two-year course in an accredited college: *Provided,* That all teachers teaching said courses shall hold a certificate valid for such teaching.

SECTION 72-1004. *Inspection and approval; privileges of graduates.* The state board of education shall have authority to inspect any private institution which shall provide a two-year course of study in advance of the course prescribed for accredited high schools and, if the buildings, equipment, instructors and instruction shall be approved by the state board of education, any person who shall have completed the two-year course of study herein provided for, and who shall have complied with the requirements made by the state board of education, shall be entitled to all privileges granted by the state board of education to persons who complete a two-year course in an accredited college.

ARTICLE XI.—*Junior High Schools.*

SECTION 72-1101. *Junior high schools; formation.* Any board of education of any school district in this state is hereby authorized to provide for a junior high school, which shall include the first three years immediately following the first six years of school instruction. The state board of education is authorized and directed to prescribe a course of study for each year of such junior high school and provide regulations for teaching therein, and the state school book commission is hereby authorized and directed to adopt and approve suitable textbooks therefor.

ARTICLE XII.—*Compulsory Education.*

SECTION 72-1201. *Who must attend school; liability.* That every parent, guardian or other person in the state of Kansas, having control over or charge of any child who has reached the age of seven years and is under the age of sixteen years, shall require such child to attend continuously a common school or a private, denominational or parochial school taught by a com-

petent instructor, whose competency shall be attested by the possession of a valid certificate, in which all instruction shall be given in the English language only, each school year, for such period as the common school of the district in which the child resides is in session: *Provided,* That this act shall not apply to any child who has completed the eighth grade. Any child who is physically or mentally incapacitated for the work of the common schools is exempt from the provisions of this act, and when such exemption is claimed by any parent, guardian or other person, the superintendent of schools or the board of education shall cause an examination of such child by a licensed physician for any physical incapacity or for any mental defect: *Provided further,* That any child shall be exempt from physical or mental examination upon written request of any parent or guardian who shall file a certificate of health from some duly licensed physician. If such child is found capable of doing the work of the common schools, the child shall not be exempt from the provisions of this act.

SECTION 72-1202. *Attendance districts; attendance officer; appointment; duty.* That the county superintendents of public instruction shall divide their respective counties, exclusive of all common-school districts containing cities of the first and second class therein, into attendance districts, and the board of county commissioners shall, upon the nomination of the county superintendents of public instruction of their respective counties, appoint an attendance officer for each district thus created, who shall hold his office at the will of the county superintendent of public instruction. Common-school districts containing cities of the first or second class shall each constitute a separate attendance district for the administration of this act. The boards of education, respectively, shall independently and originally ap-

point the attendance officers or officer of their respective districts, to serve at the pleasure of the appointing board. Each attendance officer in his respective district shall see that the provisions of this act are complied with, and when from personal knowledge or by report, or complaint of any resident or teacher of the district under his supervision, or from any information, he believes that any child subject to the provisions of this act is habitually absent from any school which it should or has been accustomed to attend, or has been assigned to attend by order of the board of education of any school district, or by the classification, transfer, or order of the board of education or superintendent of schools of any district containing a city of the first or second class, for a period of two or more consecutive days, he shall immediately give oral or written notice to the parent, guardian or other person having control or charge of such child, which notice shall require the attendance of said child at said school on the next school day and on each school day thereafter, and if such parent, guardian or other person does not comply with the provisions of this act, then such attendance officer shall make complaint in the name of the state of Kansas against such parent, guardian or other person having control or charge of such child in the juvenile court or other court of competent jurisdiction of such county, which court is hereby clothed with jurisdiction over all offenders and proceedings under this act, with full authority to try and hear all complaints, impose fines, enforce their collection by distress or imprisonment, and fully to execute the provisions of this act. It shall be unlawful for any merchant, company or corporation or other party without a written permit of the county superintendent of schools or the superintendent of schools of any district containing a city of the first or second class to employ any child therein, between the ages of seven and

sixteen years, during school hours of school days of the school term or year, unless such child is exempt from attendance under the provisions of law. Any parent, guardian or other person having control or charge of such child delinquent in school attendance, and any merchant, company or corporation, or other party unlawfully employing such child, upon conviction of the violation of any provisions of this act, or of the act of which this is amendatory, shall be adjudged guilty of a misdemeanor, and shall be fined a sum of not less than five dollars nor more than twenty-five dollars for each offense, and be committed to the county jail until the same is paid; all fines collected shall be paid into the county treasury for the support of common schools. It shall be the duty of all county attorneys to investigate all complaints filed and to prosecute any actions brought under this act.

SECTION 72-1203. *Incorrigible pupils.* That in case any pupil becomes an habitual truant, or becomes a menace to the best interests of the school which he is attending, then it shall be the duty of the attendance officer to report said facts and conditions to the parents or guardian of said child. The parent shall be held liable under the provisions of this act for the regular attendance and good conduct of said child, unless said parent or guardian shall state in writing to said attendance officer that said child is beyond his control. Then it shall be the duty of the attendance officer to proceed against said child under the provisions of the law governing juvenile disorderly persons.

SECTION 72-1204. *Compensation of attendance officers.* The attendance officers provided for in this act who are appointed by the board of county commissioners shall receive from the county treasurer four dollars for each day for actual services. The attendance officers provided for in this act who are appointed by

the board of education of any district containing a city of the first or second class shall receive from the treasury of such board of education four dollars for each day for actual service. Such attendance officers shall be paid by the respective counties or boards of education in the same manner as other employees are paid: *Provided,* That no warrant shall be issued either on the county treasurer or on the treasurer of the board of education for such services until the attendance officer shall have filed an itemized statement of the time employed in such service, and such statement shall have been certified to by the county superintendent of public instruction or by the clerk of the board of education in the district in which such attendance officer is employed: *Provided further,* That no attendance officer shall receive pay for more days' service during one year than the number of days the school is in session that year.

SECTION 72-1205. *Teachers and school officers to report.* All school officers are hereby required to make and furnish all reports that may be required by the county superintendent of public instruction or by the board of education of any district containing a city of the first or second class with reference to the working of this act. Every teacher employed in the common schools in the state of Kansas is hereby required, before receiving each month's salary, to make a report to the county superintendent of public instruction or to the superintendent of the district in which he may be employed, showing the names and addresses of all pupils who have been habitually absent from school during the previous month, and stating reasons for such habitual absence in each case, if known. All such cases so reported shall be brought to the notice of the proper attendance officer by the county superintendent of public instruction or by the superintendent of schools of the district.

SECTION 72-1206. *Annual school census.* That in order that the provisions of this act may be more definitely enforced it is hereby provided that the enumerators of school children, in taking their annual school census, shall ascertain and record the name, place and date of birth of every child enumerated, and shall make a record of all such children as are deaf or blind or crippled or recognized to be feeble-minded, hard of hearing, or markedly defective in sight, and the parent, guardian or persons having charge or control of such child shall subscribe and take oath or affirmation that such record is true. The enumerator is hereby empowered to administer such oath or affirmation; and any parent, guardian or person having charge or control of any child who shall refuse to take such oath or affirmation shall be adjudged guilty of a misdemeanor, and upon conviction thereof shall be fined in any sum not less than one nor more than ten dollars. The superintendents of schools in districts containing cities of the first or second class and county superintendents of schools shall, within ten days after the receipt of said enumeration of defective children, send a certified copy of the same to the office of the state board of administration.

SECTION 72-1207. *Deaf, mute and blind must be educated.* That every parent, guardian, company, corporation, association, person or persons within the state of Kansas having control or charge of any deaf, dumb or blind child between seven and twenty-one years of age, inclusive, shall be required to send such child to some suitable school where the blind and deaf are taught and educated. The instruction given the deaf shall be conducted either orally or by sign method or both, for a period of at least seven months in each year: *Provided,* That this requirement shall not apply to any child to whom skilled private instruction is given for the same length of time each year: *Pro-*

vided further, That any blind child under seven years of age may be admitted to the state school for the blind at any time, and that instruction and care be furnished for twelve months in the year; and until the state school is equipped for such instruction and care, it may contract with any other institution for the blind that is fully equipped, to care for such child temporarily. It shall be the duty of the attendance officer provided in section 72-1202 to enforce the provisions of this act, the same as provided for the enforcement of section 72-1201 to 72-1206, inclusive.

SECTION 72-1208. *Penalty.* Any parent, guardian, company, corporation, association, member of any company, corporation, or association, person or persons who shall violate any of the provisions of section 72-1207, foregoing, shall be deemed guilty of a misdemeanor, and on conviction thereof shall be adjudged to pay a fine in any sum not to exceed $100.

ARTICLE XIII.—*Industrial and Vocational Education.*

SECTION 72-1301. *Acceptance of provisions of act of congress.* Section 72-4301. Revised Statutes, 1923, included by reference.

SECTION 72-1302. *Administration by state board of education.* Section 72-4302. Revised Statutes, 1923, included by reference.

SECTION 72-1303. *Establishment and maintenance of vocational schools.* Section 72-4303, Revised Statutes, 1923, included by reference.

SECTION 72-1304. *State and federal aid.* Section 72-4304, Revised Statutes, 1923, included by reference.

SECTION 72-1305. *Apportionment of funds.* Section 72-4305, Revised Statutes, 1923, included by reference.

SECTION 72-1306. *State treasurer custodian.* Section 72-4306, Revised Statutes, 1923, included by reference.

SECTION 72-1307. *Report of state treasurer.* Section 72-4307, Revised Statutes, 1923, included by reference.

SECTION 72-1308. *Tax for industrial training.* Section 72-4201, Revised Statutes, 1923, included by reference.

SECTION 72-1309. *Boards may provide schoolrooms.* Section 72-4202, Revised Statutes, 1923, included by reference.

SECTION 72-1310. *State board prescribes course and standard.* Section 72-4203, Revised Statutes, 1923, included by reference.

SECTION 72-1311. *Report to state superintendent.* Section 72-4204, Revised Statutes, 1923, included by reference.

SECTION 72-1312. *State aid.* Section 72-4205, Revised Statutes, 1923, included by reference.

ARTICLE XIV.—*Certificates.*

SECTION 72-1401. The governing board of the state teachers colleges of Kansas and the state board of education shall each have authority to issue teachers' certificates to persons of good moral character who may give satisfactory evidence of the requisite scholarship, culture, professional attainments and ability which, in the judgment of the issuing board, warrants the issuance of such certificate or certificates.

SECTION 72-1402. The certificates provided for in section 72-1401, foregoing, shall include the following types and shall have the designation, term, and validity as follows:

(1) Kindergarten-primary teacher's certificate, second grade —three-year nonrenewable; valid in kindergartens and grades 1 and 2 in all schools.

(1*a*) Kindergarten-primary teacher's certificate, first grade —three-year renewable; renewable for life after the second renewal; valid in kindergarten and grades 1 and 2 in all schools.

(2) Elementary teacher's certificate, second grade—three-year nonrenewable; valid for teaching in all grades from 1 to 8, inclusive, in all schools: *Provided,* That this certificate shall not be valid for teaching grades 7 and 8 when said grades are included in a junior high school organization.

(2*a*) Elementary teacher's certificate, first grade—three-year renewable; renewable for life after the second renewal; valid for teaching in all grades from 1 to 8, inclusive, in all schools: *Provided,* That this certificate shall not be valid for teaching grades 7 and 8 when said grades are included in a junior high school organization.

(3) Junior high-school certificate, second grade—three-year nonrenewable; valid for teaching in grades 7 to 9, inclusive, in all schools.

(3*a*) Junior high-school certificate, first grade—three-year renewable; renewable for life after the second renewal; valid for teaching in grades 7 to 9, inclusive, in all schools.

(4) High-school teacher's certificate, second grade—three-year nonrenewable; valid for teaching the subjects enumerated on the face of the certificate in all grades from 7 to 12, inclusive, in all schools.

(4*a*) High-school teacher's certificate, first grade—three-year renewable; renewable for life after the second renewal; valid for teaching the subjects enumerated on the face of the certificate in all grades from 7 to 12, inclusive, in all schools.

(5) High-school teacher's certificate, advanced grade—three-year renewable; renewable for life after the second renewal; valid for teaching the subjects enumerated on the face of the certificate in grades 9 to 14, inclusive, in all schools.

(6) Elementary supervisor's certificate, second grade—three-

year nonrenewable; valid for supervising in all grades from 1 to 8, inclusive, in all schools.

(6*a*) Elementary supervisor's certificate, first grade—three-year renewable; renewable for life after the second renewal; valid for supervising in grades from 1 to 8, inclusive, in all schools.

(7) Supervisor's certificate, second grade—three-year nonrenewable; valid for supervising in all grades in all schools.

(7*a*) Supervisor's certificate, first grade—three-year renewable; renewable for life after the second renewal; valid for supervising in all grades in all schools.

(8) Administrator's certificate — three-year renewable; renewable for life after the second renewal; valid only in complete-school districts employing a full-time administrator.

(9) Vocational certificate—three-year renewable; renewable for life after the second renewal; valid for teaching the subjects enumerated on the face of the certificate in all schools.

SECTION 72-1403. The governing board of the state teachers colleges and the state board of education shall have authority to determine and establish standards for all types of certificates provided for in section 72-1402 foregoing, and to make any subdivisions of these types that, in their judgment, educational conditions require, provided that no standards shall be made that conflict with statutory provisions.

SECTION 72-1404. Authority for the renewal of all certificates herein provided for, together with the requirements for all said renewals, shall rest in the board issuing the same.

SECTION 72-1405. Nothing in this act shall invalidate state certificates now in force for the term nor for the schools for which the same were issued. State certificates now in force, having renewal privileges, when renewed, shall be exchangeable for certificates of new type with similar rank and privileges.

SECTION 72-1406. The governing board of the state teachers colleges shall have authority to grant certificates only to *bona fide* students of their own institutions who show evidence of requisite scholarship, culture, professional attainments, and ability.

SECTION 72-1407. That as evidence of requisite scholarship, culture, professional attainments and ability, the state board of education shall have authority to accept college credits from institutions, either within or without the state, who meet the requirements for accrediting collegiate institutions as set up by the state board of education.

SECTION 72-1408. Upon application of any college or university, or educational institution of like standing, incorporated under the general laws of the state of Kansas, and requiring a four-year high-school course or its equivalent, approved by the state board of education, as a condition of admission to its freshman class, the state board of education shall have the power to examine the course of study prescribed and the character of work done by it and if, in the judgment of said board, the course of study and the character of the work done shall be of such standing as to prepare the graduates of such institution to teach successfully in the common schools of this state, and if said institution maintains a department of education and the course of study prescribed includes work in said department satisfactory to the state board of education, the said board shall place such institution on the accredited list. Any institution failing to maintain a standard satisfactory to the state board of education shall be dropped from the accredited list.

SECTION 72-1409. That when the state board of education is satisfied that any resident of this state holding a teacher's certificate issued by any other state, wherein requirements for the

issuance of the same are at least equal to the standards set up by the state board of education, it may issue to said person a teacher's certificate.

SECTION 72-1410. The state board of education may issue temporary teachers' certificates valid for one year only in such schools and departments as may be specified in said certificate, provided that such temporary certificate shall be issued only in an emergency in order to supply the schools with legally qualified teachers; and the state board shall have power to make all rules and regulations relating to such temporary certificates: *Provided,* That no person shall receive more than one such certificate.

SECTION 72-1411. That all state teachers' certificates shall, before they are issued, be presented to the state superintendent of public instruction for his signature and for registration in his office.

SECTION 72-1412. That every state certificate shall be registered by the county superintendent of the county or by the clerk of the board of education of any complete-school district in which the holder contracts to teach; and for every certificate registered a fee of one dollar shall be required, which shall be paid into the county normal institute fund. Failure, neglect, or refusal to comply with the foregoing provisions will render said certificate void as a teacher's certificate in such district or county until such registration is made.

SECTION 72-1413. It shall be the duty of the county superintendent or clerk of the board of education of a complete-school district to register all such certificates when presented to him by the holder thereof. It shall be the duty of said superintendent or clerk to provide a suitable record for this purpose; said record to

show the name and address of the holder, kind of certificate, date of issue and date of expiration, if issued for other period than the life of the holder. It shall be the further duty of the county superintendent or clerk of the board of education to issue to such holder a statement of the kind of certificate, diploma or other document held, giving date of issue and date of expiration of same.

SECTION 72-1414. It shall be unlawful for any board of education to issue an order for payment of the salary for services as teacher of any holder of said certificate, unless said holder presents a certificate of registration as provided for in section 72-1412, foregoing.

SECTION 72-1415. It shall be the duty of the county superintendent and clerks of boards of education of complete-school districts to report, in October and March of each year, to the state board of education all certificates registered in their respective counties or districts. It shall be the duty of the state superintendent to provide necessary blanks for this report.

SECTION 72-1416. Certificates issued by the state board of education or by the governing board of the state teachers colleges shall be void if the holder of the same shall not be engaged in school work for three consecutive years: *Provided*, That certificates that have become void may be revived by the board issuing the same.

SECTION 72-1417. Any certificate shall be revoked by the body issuing the same on the grounds of immorality, gross neglect of duty, annulling of written contracts with boards of education without the consent of a majority of the board which is a party to the contract, or for failure to register the certificate with the state board of education once in every period of three years.

or for any cause that would have justified the withholding thereof when the same was granted.

SECTION 72-1418. Each application to the state board of education for a certificate, normal institute certificate, or renewal, registration, revival, or duplicate thereof, shall be accompanied by a fee of one dollar.

SECTION 72-1419. All fees collected under the foregoing section shall be paid by the state board of education to the state treasury, and such fees, or as much thereof as may be necessary, are hereby appropriated to the state board of education for the payment of expenses connected with the issuance, revival, renewal or duplication of such certificates and for the keeping of the records of teachers as required by law. Such expenses shall be paid on warrants drawn by the state auditor on verified vouchers approved by the state superintendent of public instruction.

SECTION 72-1420. After September 1, 1929, no person shall teach in any approved or accredited high school in any district, including extension courses in high schools, who does not hold a high-school teacher's certificate issued by the state board of education or by the governing board of the Kansas state teachers colleges, of appropriate type, and after September 1, 1929, it shall be unlawful for any board of education to use any part of the public funds to pay any high-school teacher in any approved or accredited high school who does not hold a certificate as herein provided authorizing such person to teach in the high schools of the state: *Provided;* That no person holding a certificate valid for teaching in an accredited high school at the time when this act shall take effect, shall be prohibited from teaching in any high school; nor shall any board be prohibited from employing

such person as a high-school teacher or from paying him from public funds.

SECTION 72-1421. That the state board of education shall have authority to issue county normal institute certificates to persons conducting or instructing in said institutes, under such rules and regulations as the said board shall deem necessary.

SECTION 72-1422. *Elementary certificate obtained in high school.* The state board of education shall have authority to issue certificates to persons not less than eighteen years of age who have satisfactorily completed approved courses in high school and academies, both public and private, accredited for this purpose by the state board of education. Said certificates shall be valid only in the elementary schools for a period of two years and shall have a renewal privilege for two years only on conditions established by the state board of education: *Provided,* That this certificate shall not be valid in grades 7, 8, or 9 in any school that maintains a junior high school: *Provided further,* That the state board of education may hold each year an examination of applicants for such certificates at the county seat of each county in such subjects and under such rules and regulations as the state board of education may require: *Provided further,* That a fee of $10 shall be sent to the state superintendent of public instruction from the funds of each school participating in such examination and all money received from this source shall become available to pay the expenses incurred by the state board of education in the grading of the manuscripts.

SECTION 72-1423. That the board of county examiners, two of whom shall constitute a quorum, shall, on the second Saturday of January and of May, together with the Friday preceding each such Saturday, only at such places as may be designated by the

chairman, who shall give ten days' notice of such examination, examine candidates for elementary county certificates. The county board of examiners shall use for the said examinations the questions prepared by the state board of education and shall open each separate package of questions not earlier than the hour specified thereon by the state superintendent, and shall give the candidates the questions at the hour specified for the beginning of the examination on that subject. Said board shall issue certificates, as by law provided, to all such applicants as shall pass the required examinations and satisfy the board as to their good moral character and ability to teach and govern school successfully.

SECTION 72-1424. That boards of county examiners may issue one type of teachers' certificates only. This shall be known as an elementary county certificate. Said certificate shall be valid only in elementary schools in the county in which issued for a term of one year, and renewable once for a period of one year: *Provided,* That this certificate shall not be valid for teaching grades 7 and 8 when said grades are included in a junior high school organization. Upon the payment of a fee of one dollar, which shall be turned into the county institute fund, elementary county certificates may be indorsed by the county superintendent to whom application is made, and when so indorsed such certificates shall be valid in the county in which indorsed for the remainder of the term for which it was issued. A certificate issued under this act may be revoked by the board of examiners of the county in which said teacher is teaching for any cause which would have justified the withholding of the certificate when it was granted.

SECTION 72-1425. That elementary county certificates may be issued by the county board of examiners to persons not less

than eighteen years of age who shall secure in the county teachers' examination an average grade of not less than 80 per cent with no grade below 70 per cent in the following branches: spelling, reading, writing, English grammar and composition, geography, arithmetic, United States history, Kansas history, civil government, physiology and hygiene, elements of agriculture, elementary general science, English classics, principles and methods of teaching, and in the elements of music: *Provided,* That this act does not affect the validity of any certificate now in force, nor interfere with the renewal thereof in accordance with the statutes under which issued.

SECTION 72-1426. The authority to renew elementary county certificates shall rest in the board issuing the certificate.

ARTICLE XV.—*County School Fund.*

SECTION 72-1501. *County treasurer.* The county treasurer shall collect all moneys due the county for school purposes from fines, forfeitures, or proceeds from the sale of estrays, and all moneys paid by persons as equivalent for exemption from military duty; and he shall, upon proper application of the district treasurer of any district in the county, pay over to the said district treasurer the amount apportioned to the district by the county superintendent. He shall also collect the delinquent taxes on real estate in any district, in the same manner as county taxes are collected, whenever such delinquent tax list shall have been lawfully reported and returned to him, and he shall pay the same over to the treasurer of the district to which such delinquent taxes are due; and if any county treasurer shall refuse to deliver over to the order of the county superintendent any school money in his possession, or shall use or permit to be used for any other purpose than is specified in this act any school money in his possession, he shall on conviction thereof be adjudged guilty of

a misdemeanor, and be punished by a fine not exceeding $500, or by imprisonment in the county jail not exceeding one year.

SECTION 72-1502. *County clerk.* The county clerk of each county shall, on the first Mondays of March and July of each year, make out and transmit to the county superintendent a true statement of any county school money then in the county treasury.

SECTION 72-1503. *Justice of the peace.* Each justice of the peace shall report to the county superintendent on the first day of March and on the 25th day of July of each year, the amount received from the proceeds of fines and estrays during the six months preceding, and belonging to the school fund of the county; and each justice of the peace, at the time of making his report to the county superintendent, shall promptly pay all of said proceeds remaining in his hands at such time to the county treasurer, to be disbursed by the county superintendent at the next ensuing semiannual dividend.

SECTION 72-1504. *Moneys and property.* All persons having school moneys or other property in their posession, by virtue of any act heretofore passed, are hereby required to pay over and deliver the same to the proper officers provided for by this act.

SECTION 72-1505. *No compensation.* No county treasurer shall receive any compensation for disbursing or receiving either county or state school moneys.

SECTION 72-1506. *Penalty.* Any county treasurer who shall neglect or fail to pay over any school money in the treasury, on application, shall be subject to a fine of not less than $500 for every such neglect or failure.

SECTION 72-1507. *Unclaimed money.* If any sum of money directed by an order of the court to be distributed to heirs, next of kin, or legatees, shall remain for the space of one year unclaimed,

the executor or administrator shall pay over the same to the treasurer of the county for the benefit of the common schools of the county: *Provided,* If at any time within twenty-one years after the date of payment of said money to the county treasurer any person or the legal representative of any person shall appear and claim said money as the rightful heir to said estate, and shall prove heirship satisfactorily to the probate court, the judge of said court shall so certify, and the county treasurer shall pay over to such claimant or his legal representative the sum so received from such estate.

SECTION 72-1508. *Common-school fund.* All fines and penalties imposed, and all forfeitures incurred, in any county, shall be paid into the treasury thereof, to be applied to the support of common schools.

ARTICLE XVI.—*County Superintendents.*

SECTION 72-1601. That a person to be eligible to the office of county superintendent must be a holder of a supervisor's certificate and must have not less than sixty semester hours of college credit acquired in a college accredited by the state board of education, and he must have taught at least five years in the public schools of Kansas. *Provided,* These requirements shall not apply to any person who is holding the office of county superintendent on July 15, 1929.

SECTION 72-1602. *Term.* That the term of office of the county superintendent of public instruction shall begin on the first Monday of July of each odd year, beginning with the year 1929.

SECTION 72-1603. *Oath and bond.* The county superintendent of public instruction shall, before he enters upon the duties of his office, take and subscribe an oath or affirmation to sup-

port the constitution of the United States and of the state of Kansas, to faithfully discharge the duties of such office, and execute to the state of Kansas a bond in the sum of $1,000, conditioned to the faithful performance of his official duties; which bond, after having been approved by the board of county commissioners, together with his official oath, shall be filed in the office of the county clerk.

SECTION 72-1604. That the county superintendent shall be responsible for making out and transmitting to the state superintendent all records and reports that may be required by said state superintendent concerning the schools in his county relating to the following: (*a*) School census; (*b*) the amount received for school purposes and the sources from which received; (*c*) the amounts expended for school purposes and the general items of expenditure; (*d*) information concerning the boundaries of school districts within the county; (*e*) any other reports that the state superintendent may require or that may be required by law. He shall perform such other duties as the state superintendent may require.

The county superintendent shall keep a record of the boundaries of all school districts within his county, and a copy of all reports made to the state superintendent concerning any of the schools in the county.

Within five days after receiving the certificate of the state superintendent informing him of the amount of the state school funds and of any other funds which may have been apportioned to his county by the state, the county superintendent shall apportion the same, together with any county fund or funds available among the several districts or parts of districts within his county, in accordance to law, and shall draw his order on the county treasurer in favor of each of the several treasurers of

the board of education of each district for the amount apportioned to each such district. The county superintendent shall be responsible for the administration, supervision and control of all schools within his county, having less than eight elementary teaching units or the equivalent thereof. All other schools within the county shall be under the administration, supervision, and control of the superintendent employed by the board of education in each respective district. The county superintendent shall make out and transmit to the state superintendent on the last Monday of March, June, September and December of each year, a report showing the school visits made, with the average length of time spent in such visits; the number of consultations held with school officers; the number of teachers' meetings attended; the number of public lectures delivered; and such other information as the state superintendent may require; and until such report shall have been forwarded to the state superintendent and a copy thereof filed with the county clerk for publication, and that fact certified by the county superintendent to the board of county commissioners, the warrant for his salary shall not be drawn.

SECTION 72-1605. *Annual convention of boards of education.* The county superintendent of public instruction in each county in the state shall hold annually one convention of members of boards of education for the purpose of consultation and instruction on matters pertaining to the administration of the schools of said county. Each board may designate one or more members of said board to attend said convention; and each member of a board thus designated who shall attend said meeting may be allowed the actual expenses incurred in attending said convention, not to exceed two dollars each, said expenses to be paid from the school-district funds in the manner prescribed by law. The

county superintendent shall keep a record of the attendance of all members of boards of education at each session of the convention and shall issue to each member a certificate of attendance; and no warrant shall be drawn for the payment of the expenses of any member of a board until said certificate of attendance has been filed with the clerk of the board of education.

SECTION 72-1606. *Reports of clerks.* He shall see that the annual reports of the clerks of the several school districts and parts of districts in his county are made correctly and in due time.

SECTION 72-1607. *Power to administer oaths in certain cases.* County superintendents shall have power to administer oaths in all cases in which an oath is made necessary by any provision of the school law, except in the qualifying of county superintendents and their sureties.

SECTION 72-1608. *Purchase of records.* The county superintendent of public instruction of the respective counties in this state may purchase, for each organized school district in his county not having sufficient records, one set of school-district records, consisting of district clerk's records and order books, district treasurer's book, and a teacher's daily register. Each of said books shall contain such printed forms and instructions as will enable the teacher and the school-district officers to perform with correctness and accuracy their several duties as required by law: *Provided,* The entire set of said records as above enumerated shall not exceed in cost five dollars for each set; and the said superintendent shall draw his order or warrant on the county treasurer in favor of the person he purchases said books of, for the amount of the purchase money, and it is hereby made the duty of said county treasurer to pay said warrant or order out of any money in his hands belonging to the

respective districts in his county: *Provided,* That no funds in the hands of the county treasurer belonging to the several school districts in his county shall be diverted from the object for which said fund was raised; and the said superintendent shall deliver the said books to the clerk of the board of education of each district.

SECTION 72-1609. *School-district boundaries.* The county superintendent is hereby required to furnish the county clerk with a description of the boundary of each school district on or before the last Monday in May of each year. The county superintendent of public instruction of the several counties of the state shall, on or before March 1 of each year, furnish to each assessor within his county a map of the city or township of such assessor, showing the number and metes and bounds of every school district or part of school district within his township or city.

SECTION 72-1610. *Other duties; deputy.* He shall discharge such other duties as may be prescribed by law, and in case of sickness or temporary absence he may employ a deputy. He shall deliver to his successor, within ten days after the expiration of his term of office, all books and papers appertaining to his office.

SECTION 72-1611. *Neglect or refusal to perform duty.* Every county superintendent who shall neglect or refuse to perform any act which it is his duty to perform, or shall corruptly or oppressively perform any such duty, shall forfeit his office, and shall be liable on his official bond for all damages occasioned thereby, to be recovered in the name of the state, for the benefit of the proper party, district, or county.

SECTION 72-1612. That the county superintendent shall be allowed by the board of county commissioners of their respective

counties as full compensation of all their services in the performance of the duties required of them by statute the following sums to be paid out of the county treasury in equal monthly installments: In counties in which the county superintendent shall have under his supervision, in accordance with statute, thirty teachers or less, his salary shall be twelve hundred dollars per year. In counties in which the county superintendent shall have under his supervision, in accordance with statute, more than thirty teachers, his salary shall be twelve hundred dollars per year and in addition thereto twenty-five dollars per teacher per year, above thirty teachers until the maximum of twenty-five hundred dollars annually is reached, which amount shall not be exceeded. In addition to the salary herein provided for, the county superintendent shall be allowed for expenses in traveling ten cents per mile for the mileage actually traveled in the work of supervising and administering the schools under his supervision and administration. All sums paid out for mileage expense shall be paid out only upon sworn statement made out by the county superintendent to the board of county commissioners on blanks prepared by the state superintendent. The county commissioners shall allow county superintendents having under their supervision twenty or more teachers a monthly allowance for clerk hire, which shall be at the rate of one dollar per teacher per month up to a maximum of one hundred dollars per month, which maximum shall not be exceeded.

SECTION 72-1613. That whenever the county superintendent shall recommend and the board of county commissioners shall approve the employment of a supervisor or supervisors to assist the county superintendent in supervising the elementary schools of any county, the county superintendent shall appoint such supervisor or supervisors, each of whom shall be the holder of a

supervisor's certificate, and who shall perform such duties as shall be required by the county superintendent and approved by the state superintendent, and said supervisor or supervisors shall be paid from the general fund of the county.

SECTION 72-1614. When a vacancy occurs in the office of county superintendent of public instruction by death, resignation or otherwise, notice thereof shall be given by the county clerk to the board of county commissioners, who shall as soon as practicable appoint some suitable person to fill the vacancy: *Provided,* That if the board of county commissioners are unable to make such appointment from the residents of the county, the county clerk shall notify the state superintendent of public instruction, who shall appoint some legally qualified person who is a resident of Kansas to fill the said vacancy, regardless of the place of residence of such person; and the person receiving such appointment shall before entering upon the discharge of the duties of the office acquire a residence in said county by removing thereto, and shall file his oath or affirmation and bond in the county clerk's office as provided by law, and shall hold his office until his successor is elected and qualified.

SECTION 72-1615. *Board of county examiners.* In each county there shall be a board of county examiners composed of the county superintendent, who shall be *ex officio* chairman of the board, and two competent persons, holders of state certificates, who shall be appointed by the county commissioners on the nomination of the county superintendent, and who shall serve for a period of one year from the time of their appointment. It shall be the duty of this board to hold examinations for county teachers' certificates at the times and in the manner set forth in this code. Each of the appointed members shall receive for

his services the sum of five dollars per day for not to exceed twenty days in any one year.

ARTICLE XVII.—*County Normal Institutes.*

SECTION 72-1701. *To be held annually; term.* The county superintendents of instruction shall hold annually in the month of August or September, in their respective counties, for a term of five days, a normal institute for the instruction of all teachers under their supervision, who shall be required to attend such institute unless excused by the county superintendent. The state superintendent of public instruction is hereby authorized and directed to prescribe a course of study for such normal institutes, and said course shall be followed by said institutes.

SECTION 72-1702. *Conductor and instructors; certificates.* The county superintendent of public instruction, with the advice and consent of the state superintendent of public instruction, shall determine the time and place of holding such normal institutes, and shall select a conductor and instructors for the same: *Provided,* That no person shall be paid from the institute funds for services as conductor or instructor of said institutes who has not received a certificate from the state board of education as to his special qualifications for that work.

SECTION 72-1703. *Expenses; fees; county appropriation.* To defray the expenses of said institute the county superintendent shall require the payment of a registration fee of one dollar for each person attending the institute and one dollar for each person writing in any examination for a teacher's certificate, and a fee of one dollar for each of the following: renewal of any certificate, the indorsement of any certificate issued in another county, the registration of all certificates or diplomas issued by the state board of education or by any of the state teachers colleges. For the further support of such institute the board of

county commissioners shall appropriate such sum as they may deem necessary, not exceeding one hundred dollars in any one year: *Provided,* That the county commissioners may appropriate in addition to the amount hereinbefore mentioned such sum as may be necessary to meet any deficiency, not exceeding one hundred dollars in any one year.

SECTION 72-1704. *County treasurer custodian of fund.* The fund thus created shall be designated the "normal-institute fund," and the county treasurer shall be the custodian of said fund.

SECTION 72-1705. *County superintendent shall transmit funds.* The county superintendent shall, monthly, and at the close of each institute, transfer to the county treasurer all moneys received by him, as provided in section 72-1703, foregoing, together with the name of each person so contributing, and the amount; and the county treasurer shall place all such moneys to the credit of the "normal-institute fund."

SECTION 72-1706. *Normal-institute fund; state appropriation.* It shall be the duty of the state superintendent of public instruction, annually, when twenty-five persons have registered as members of any normal institute organized under the provisions of this act and have paid the required registration fee, to certify the same to the auditor of state, who shall forward to the county treasurer of said county an order on the treasurer of the state for the sum of fifty dollars, to be paid out of any money appropriated for that purpose; which amount the county treasurer shall place to the credit of the "normal-institute fund."

SECTION 72-1707. *Disbursements.* All disbursements of the "normal-institute fund" shall be on the order of the county superintendent; and no order shall be drawn on said funds except for claims approved by the county superintendent, for serv-

ices rendered and expenses incurred in connection with a normal institute in which the course of study prescribed by the state superintendent of public instruction has been taught.

Article XVIII.—*Health.*

Section 72-1801. *Contagious disease.* No pupil affected with any contagious disease shall be allowed to attend any common school, or remain in any schoolroom while so infected.

Section 72-1802. *Medical inspection and treatment; certain cities.* That boards of education of complete school districts are hereby authorized and permitted, but not required, to provide free inspection and necessary treatment for defects or ailments discovered for all children in public schools of such cities who are unable to pay the necessary expense for private treatment. The board of education shall determine whether the parents of such pupil are unable to pay the necessary expense for private treatment, and their decision in regard thereto shall be final and conclusive.

Section 72-1803. That boards of education who shall adopt the provisions of section 72-1802 shall provide a place of inspection and designate some competent licensed physician, or physicians, to make such inspections and give such treatments, or perform such operations, as are necessary for the treatment or curing of defects or ailments discovered; and such boards of education may fix a compensation for such services, which sum may be paid out of the general school fund of such board for the services rendered therein; and said boards of education are hereby authorized to make all necessary rules and regulations for the proper conduct of such inspection and treatment, and for carrying into effect all of the provisions of the preceding section, and furnish all necessary forms and blanks for the reports of such

inspection and treatment. That a certificate of the result of such investigation and inspection, together with suggestions for the treatment or curing of any defect or ailments found, by operation or otherwise, shall be made by a physician making such inspection, in duplicate, one copy of the same to be furnished to the child examined, the other to be filed with the clerk of the said board of education: *Provided, however,* That no inspection, treatment or operation shall be performed by the examining physician without the consent of the parents or guardian of the child.

SECTION 72-1804. *Free dental inspection.* That boards of education are hereby required to provide for free dental inspection annually for all children, except those who hold a certificate from a legally qualified dentist showing that this examination has been made within three months last past, attending such schools.

SECTION 72-1805. *Instruction in physiology and hygiene.* The examination in physiology and hygiene for the granting of a county teacher's certificate shall be prepared with special reference to the effects of alcoholic stimulants and narcotics upon the human system and provision shall be made by the proper officers, committees, and boards for instructing pupils in each public school supported by public money and under state control upon the aforesaid topics.

ARTICLE XIX.—*Fire Protection.*

SECTION 72-1901. *Doors of schoolhouses.* That the doors of all state institutions, public or private schoolhouses shall open outwards, and all doors of schoolhouses shall remain unlocked while school is in session.

SECTION 72-1902. *Exits, fire escapes.* That in every public or private schoolhouse of two or more stories every story above

the first shall be provided with either two or more exits from the upper floor separate and distinct from the exits of the lower floor, or shall be provided with sufficient and suitable fire escapes, which shall be built of iron or steel.

SECTION 72-1903. *Furnaces.* That the tops of all furnaces in public and private schoolhouses shall be covered with asbestos covering or masonry, and the top of such furnace shall not be nearer than eighteen inches to the nearest woodwork above. The ceiling above said furnaces shall be covered with asbestos.

SECTION 72-1904. *Plans of buildings submitted to state architect and state superintendent.* That no contract shall be let for the erection of any school building, nor shall any public funds be paid out for the erection of schoolhouses until the plans for such building shall have been submitted to the state architect and to the state department of education for joint approval both as to the requirements of this act and as to compliance with standards for modern school buildings.

SECTION 72-1905. *Board of condemnation.* The state superintendent of public instruction and the state architect shall constitute a board of condemnation with reference to all public-school buildings. Whenever requested to do so by any board of education or by petition signed by fifteen or more legal voters of a school district, such board of condemnation shall inspect the school building designated in such request or petition. If said building is found to be unsafe or unfit for use as a public school building, said board of condemnation shall condemn such building and shall notify the board of education of said district to that effect and it shall be illegal to use such building as a public-school building after it has been so condemned.

SECTION 72-1906. *Inspection; duty of boards of education.* That each county superintendent shall annually inspect each public-school building in the districts under his supervision; and the mayor or the state fire marshal shall annually inspect all public and private school buildings in complete-school districts. The examining officer under this section shall report to the respective boards of education having jurisdiction any violation of this act, or any conditions which he may deem dangerous, or which will in any way prevent a speedy exit from the building, and it shall be the duty of said board, when thus notified, immediately to make such changes as are required by this act; and such boards are hereby authorized to draw upon their general revenue funds, without further appropriations, to comply with all the requirements of this act.

SECTION 72-1907. *Fire drills.* That in every public or private school (excepting colleges and universities) a fire drill and summary dismissal from the building shall be practiced at least once each month at some time during school hours, aside from the regular dismissal at the close of the day's session.

SECTION 72-1908. *Penalty.* That any officer or member of a board of education who shall permit any provision of this act to be violated for sixty days may be removed from his office by a civil action. Independent of such civil action, any officer, member of a board, city superintendent, principal or teacher violating any provision of this act shall be guilty of a misdemeanor, and shall be punished by a fine of not less than fifty dollars or more than five hundred dollars, or by imprisonment in jail not exceeding six months, or by both such fine and imprisonment: *Provided, however,* That this act shall not prevent the prosecution and punishment of an officer or other person under the ordinary provisions of the crimes act for death or injury to any child in

a public or private school occasioned by the negligence of such officer or other person.

ARTICLE XX.—*State and County Support of Education.*

SECTION 72-2001. *State and county aid.* For the purpose of providing a minimum educational opportunity for the youth of this state, there shall be paid by the state and county to each school district the difference between the amount necesary to maintain said minimum educational opportunity in said district and the income of said district from these two sources combined; that is: first, the amount the minimum tax rate hereinafter named yields in said district; and second, the amount received for the preceding school year by said district from the state permanent school fund as now administered: *Provided, however,* That any district offering education in the high-school grades only shall not for the purpose of this act be required to levy any tax upon property in such district which is required to contribute at the minimum district rate in an elementary school district. For this purpose the county commissioners of each county shall levy a county tax sufficient to raise an amount equivalent to the yield of the minimum county tax rate hereinafter specified computed on the taxable tangible property in each county. The state shall contribute to each county for the purpose of this act an amount which, taken together with the yield of the district and county minimum tax rates computed on the taxable tangible property in each county for the preceding year and the amount paid the schools of the county from all other state sources, will be sufficient to support the minimum educational program. The amounts contributed by the state and county toward the support of the minimum educational program in the school districts of each county shall be known as the state and county equalization fund.

SECTION 72-2002. *District and county minimum tax rates.* For each of the years in the biennium beginning July 1, 1929, the minimum district and county tax rates as required in the preceding section shall be 1.5 mills. For each of the years in the biennium beginning July 1, 1931, the minimum district tax rate and the minimum county tax rate, as required in the preceding section, shall be 1.8 mills. For the year beginning July 1, 1933, and each year thereafter the minimum district tax rate and the minimum county tax rate, as required in the preceding section, shall be 2 mills.

SECTION 72-2003. *Cost of the minimum educational program.* To determine the cost of the minimum educational program for the purpose of this act, the teaching units shall be multiplied by the amounts to be determined by the relative cost of instruction in elementary and high schools. For each of the years in the biennium beginning July 1, 1929, the amounts per teaching unit to be used shall be $900 for each elementary teaching unit and $1,200 for each high-school teaching unit. For each of the years in the biennium beginning July 1, 1931, the amounts per teaching unit to be used shall be $1,050 for each elementary teaching unit and $1,400 for each high-school teaching unit. For the year beginning July 1, 1933, and each year thereafter the amount per teaching unit shall be $1,200 for each elementary teaching unit and $1,600 for each high-school teaching unit: *Provided, however,* That no district having, in all schools within its bounds, a total of less than eight elementary teaching units or the equivalent thereof shall be eligible for the increase above $900 for each elementary teaching unit and $1,200 for each high-school teaching unit, and the state and county aid for such districts shall be computed on the basis of 1.5 mills local tax.

For each of the years in the biennium beginning July 1, 1929,

each one-teacher school having an average daily attendance of not fewer than four pupils for the preceding year shall be counted as one elementary teaching unit; and thereafter each one-teacher school having not fewer than six pupils in average daily attendance for the preceding year shall be counted as one elementary teaching unit: *Provided,* That school districts not able to meet the foregoing requirements may with the consent of the county superintendent of public instruction in the county where such schools are located be counted as one elementary teaching unit regardless of the average daily attendance under such restrictions and regulations as shall be prescribed by the state superintendent of public instruction: *Provided further,* That any taxpayer resident in the district and aggrieved by the decision of the county superintendent may have the right of appeal from such decision to the state superintendent of public instruction whose decision shall be final: *And provided further,* That in controversies arising under the provisions of this section the county superintendent of the county in which the school building is located shall have jurisdiction to determine the matters herein provided for. In elementary schools having more than one teacher for grades one to eight and an average daily attendance less than 85, count two elementary teaching units for the first 35 such pupils in average daily attendance in grades one to eight, and one for each additional 25 such pupils in average daily attendance in excess of 35. In elementary schools having an average daily attendance of 85 or more but not more than 420, count four elementary teaching units for the first 85 such pupils in average daily attendance in grades one to eight, and one elementary teaching unit for each additional 29 such pupils in average daily attendance in excess of 85. In elementary schools having an average daily attendance in grades one to eight of more than 420, count one elementary

teaching unit for each 27 such pupils in average daily attendance. In high schools having average daily attendance of 95 or less in grades nine to twelve, count three high-school teaching units for the first 24 such pupils, and one high-school teaching unit for each additional 18 such pupils in excess of 24. In high schools having an average daily attendance of 96 or more but less than 250 in grades nine to twelve, count seven high-school teaching units for the first 96 pupils, and one high-school teaching unit for each additional 22 such pupils in excess of 96. In high schools having an average attendance of 250 or more but less than 525 in grades nine to twelve, count fourteen high-school teaching units for the first 250 such pupils, and one high-school teaching unit for each additional 25 such pupils in excess of 250. In high schools having an average daily attendance of 525 or more in grades nine to twelve, count one high-school teaching unit for each 21 such pupils.

High schools having an average daily attendance in grades nine, ten, and eleven only, the number of teaching units shall be three-fourths of the number accredited to a school of the same average daily attendance having grades nine, ten, eleven, and twelve; likewise in schools having an average daily attendance in grades nine and ten, the number of teaching units shall be two-thirds of the number accredited to a school of the same average daily attendance having grades nine, ten, eleven, and twelve.

In computing the cost of the minimum educational program in each district, 60 per cent of the current cost for transporting elementary and high-school pupils shall be allowed from the state and county equalization fund and the remaining forty per cent shall be paid by the local school district. The amount so allowed shall be limited by the regulations of the state board of education.

No school shall receive state and county aid for any number of elementary and high-school teaching units in excess of the number of teachers actually employed by said district.

In computing the teaching units upon which the equalization aid for a given year is based, attendance data for the preceding school year shall be used.

SECTION 72-2004. *Duties of county superintendent and county commissioners.* That it shall be the duty of the superintendent of each county within the state, on or before August first of each year, under oath, to certify to the county clerk an estimated amount that will be due the school districts under the provisions of this act from the state and county, and it shall then be the duty of the commissioners to provide a levy sufficient to raise the county's portion of the amount required for the current school year, the yield of which levy shall be placed in the state and county equalization fund.

SECTION 72-2005. *Duties of county superintendent, state superintendent and state treasurer.* It shall be the duty of the state superintendent, on or before the last Monday in September of each year, to certify the amount of state and county aid due the several districts under the provisions of this act to the county treasurers, and the amount due each county to the state auditor. On December 1 of each school year the state auditor shall draw warrants on the state treasurer, in favor of the various counties, for one-half of the sums specified by the state superintendent. On June 1 of the following year the state auditor shall draw warrants on the state treasurer, in favor of the various counties, for the remaining half of the sums specified by the state superintendent. The state treasurer shall remit said amounts to the county treasurers of the several counties, who shall place said amounts in the state and county equalization funds of their respective

counties. After the receipt of the state superintendent's certificate of the amount of state and county aid due to each district, the county treasurers shall distribute funds available in the state and county equalization fund in proportion to the amount due the several districts: *Provided,* That any district in which education in the elementary grades is offered fails to maintain school during any year in said district for the reason that the pupils of said district are sent to another school or schools, the minimum tax herein provided for shall be levied and the proceeds from said levy shall be paid to the district to which the pupils are sent, or shall be apportioned among the districts to which the pupils are sent, in proportion to the number of pupils that go to each district.

SECTION 72-2006. *Conditions for participation.* In order to participate in the benefits of this act, the following conditions must be met: (1) Each common-school district in which education in the elementary grades is offered must have voted for the current year an amount of money for maintaining school, exclusive of school buildings, school sites and permanent improvements, representing not less than the minimum tax herein specified. (2) After July 1, 1930, each common-school district must have expended during the preceding year for maintaining school, exclusive of school buildings, school sites and permanent improvements, at least an amount equivalent to the minimum program as herein defined. (3) Each common-school district shall have complied with the regulations and standards for the effectual equalization of educational opportunity, now prescribed in the school laws or which shall hereafter be enacted into legislation or formulated by the school authorities in accordance with laws: *Provided,* That in the discretion of the state superintendent of public instruction failure to meet any of the

standards so determined may be waived on the condition that the aid otherwise available under the provision of this act shall be reduced by an amount reasonably sufficient to meet the current cost of maintaining such standards. In order for any county to participate in the state aid provided by this act it shall have levied for the current year an amount of money for maintaining the schools of the county representing not less than the minimum tax hereinafter specified.

ARTICLE XXI.—*School Districts.*

SECTION 72-2101. *Classified.* All school districts of whatever kind or character, existing at the time this act becomes effective or any that may be later organized or established in accordance with law, shall be known as common-school districts, and shall be classified into one of three classes; viz., an elementary-school district, a complete-school district, or a high-school district, each as defined in section 72-104 of this school code.

SECTION 72-2102. *Body corporate.* Each common-school district shall be a body corporate and shall possess the usual powers of a corporation for public purposes, may sue and be sued, may conclude contracts, may hold real and personal property, and make all regulations necessary for the proper operation of the school or schools in said district but subject to the provisions of law and to the authority given to the supervisory school officers.

SECTION 72-2103. *Legal Designation.* The name of each common school district shall be as follows:

(*a*) For all elementary school districts that do not contain an organized city, the legal title shall be "Elementary School District No.—— (such a number as may be designated by the county superintendent),————————County, Kansas."

(*b*) For all elementary school districts that contain an organized city the legal title shall be "Elementary School District

of————————(insert the name of the incorporated city within the district), Kansas."

(*c*) For complete-school districts, containing an incorporated city, the legal title shall be "Complete-school district of———— (insert the name of the incorporated city located within the district), Kansas."

(*d*) For complete-school districts, not containing an incorporated city, the legal title shall be "Complete-school district No. —— (such a number as may be designated by the county superintendent), ———— county, Kansas."

(*e*) For high-school districts, succeeding community high-school districts, the legal title shall be "High-school district of ————, ———— (inserting name of the incorporated city and county in which said high-school building is located), county, Kansas."

(*f*) For high-school districts other than (*d*), foregoing, the legal title shall be "High-school district No. —— (such a number as may be designated by the county superintendent), ———— county, Kansas."

(*g*) For all joint districts, the legal title shall be "Joint ———— (insert the name of the type of district, either elementary, complete, or high school) school district No. —— (follow appropriate designations in *a*, *b*, *c*, *d*, *e*, or *f* foregoing), ———— and ———— counties, Kansas."

SECTION 72-2104. *Representation.* Each common-school district shall be represented by a board of education, selected in a manner provided by law, whose authority shall be prescribed by law.

SECTION 72-2105. *Use of school buildings.* Board of education shall have the care and keeping of all school buildings and other school properties belonging to the school districts.

They shall have authority to open any or all school buildings for the use of night schools, improvement associations, scientific, religious, mechanical, agricultural, or civic societies, under such regulation as the board of education may adopt: *Provided,* That the board of education may refuse to open any or all school buildings for any or all of these purposes.

SECTION 72-2106. *Right of eminent domain.* That the right of eminent domain be and the same is hereby conferred upon all boards of education.

SECTION 72-2107. *To appraise and condemn property.* That whenever it shall be deemed necessary by the board of education of any school district to appropriate as much as it may deem necessary of any private property for its use for sites for school buildings, playgrounds, agricultural, industrial or athletic purposes, or any addition or extension to any school building site or playground already selected, the board of education of such district shall cause a survey, description and plat of the land so required, to be made and filed with its clerk, and thereupon shall make an order declaring that the appropriation of such land is necessary and setting forth for what purposes the same is to be used, and thereupon the land necessary may be condemned according to law.

SECTION 72-2108. *Sale of property.* No school property of any kind shall be sold or conveyed by the board of education, except at a regular meeting of the same, and not then without an affirmative recorded vote of at least two-thirds of all the members of said board.

SECTION 72-2109. *School property exempt from taxation.* All property held by a board of education for the use of public schools shall be exempt from taxation.

SECTION 72-2110. *Transportation.* Boards of education in

all school districts other than districts containing a city of the first or the second class shall provide for the comfortable transportation in a safe and enclosed conveyance or conveyances, properly heated, of all pupils who reside two or more miles by the usually traveled road from the school attended in said district; or, in lieu of the foregoing, said board shall allow as compensation for each conveyance of pupils to and from school to the parent or guardian of any pupil living two or more miles from the school attended, the sum of five cents per mile, one way: *Provided,* That where the pupils of two or more families are conveyed by the same conveyance the parent or guardian of each family shall be entitled to said compensation: *Provided further,* That no such compensation shall be allowed unless the pupil or pupils are actually conveyed to and from school. Said board of education shall have authority to make such rules and regulations as may be necessary for carrying out the foregoing provisions: *Provided further,* That boards of education in districts containing a city of the first or the second class may provide for the transportation of pupils to and from school under such rules and regulations as the board may prescribe.

SECTION 72-2111. *Length of school term.* The minimum length of the school term in all elementary schools in the state shall be eight months. The minimum term for all high schools and for all complete schools shall be nine months: *Provided,* That any district may maintain school for a term longer than the minimum required herein when the funds for doing so are legally available.

SECTION 72-2112. *Election of members of boards of education in elementary- or complete-school districts containing a city of the first or the second class.* Membership in the board of education of any elementary- or complete-school district containing a

city of the first or the second class shall be upon election to that office by the electors residing in the district. Said election shall follow wholly the forms and times that are followed in the election of the officers of said city: *Provided,* That election authorities shall make possible the participation in said election of residents of said district residing outside the limits of said city.

SECTION 72-2113. *Election of members of boards of education in all other districts.* Election to membership in the board of education of any school district other than those mentioned in section 72-2112, foregoing, shall be at the annual meeting of said district and upon a plurality vote of the legal voters present at the meeting.

SECTION 72-2114. *Annual meeting.* There shall be an annual meeting of the resident electors of all school districts, excepting elementary and complete-school districts containing a city of the first or second class. In high-school districts this meeting shall occur on the second Thursday in April at such an hour and place as may be announced by the board of education. In all other school districts having annual meetings, the meeting shall occur on the second Friday in April at such an hour and place as may be announced by the board of education. The annual meeting shall have authority to elect members of the board of education and to make recommendations concerning and discuss policies for the operation, maintenance, and control of the school or schools of said district.

SECTION 72-2115. *Levies.* Tax levies for the general maintenance of schools in any school district are limited as follows:

(*a*) In all complete-school districts, an amount not exceeding 20 mills.

(*b*) In all high-school districts, an amount not exceeding 6 mills.

(*c*) In all elementary-school districts, an amount not exceeding 6¾ mills.

Provided, That these levies shall be decreased by an amount equal to the amount received by the respective districts from the county and state equalization fund.

Authority to make such levies or some lesser levy is hereby granted to the respective boards of education: *Provided,* That should a larger levy be necessary for the maintenance of the school or schools in any district, upon a petition signed by sixty per cent of the electors of said district and presented to the said board of education requesting an amount not exceeding fifty per cent of the rate herein authorized, then said board of education shall establish the rate thus petitioned. All levies shall be certified to by the clerk of the board of education and transmitted to the constituted authority to be entered by them or him on the tax rolls, to be collected and the proceeds made available for the uses for which levied: *Provided further,* That boards of education may set aside from the funds thus obtained a sum that may be used for building purposes or permanent improvements.

ARTICLE XXII.—*Boards of Education.*

SECTION 72-2201. *Number of members in boards of education.* The number of members constituting a board of education in elementary and complete school districts containing a city of the first or the second class shall be six. The number of members constituting a board of education in any one district shall be three.

SECTION 72-2202. *Eligibility.* Any legal voter who has been

a resident of a school district for one year prior to the time of his selection shall be eligible to membership on the board of education of said district. Eligibility to membership on the board of education shall cease upon removal from the district.

SECTION 72-2203. *Term.* Election to membership on all boards of education consisting of six members shall be for a term of four years, and three members shall be elected in each odd-numbered year. Election to membership on all boards of education consisting of three members shall be for three years, and one member shall be elected in each year: *Provided,* That the members elected at the first election under the provisions of this code shall participate in proceedings with and have authority coequal with the members of the board holding over from former organizations.

SECTION 72-2204. *Vacancies.* When a vacancy occurs in the board of education of any district, the remaining members of the board shall fill said vacancy by appointment until the next election, when a member shall be chosen to fill the unexpired term.

SECTION 72-2205. *Oath.* Members of boards of education before entering upon their official duties, shall take an oath faithfully to perform such duties.

SECTION 72-2206. *Meetings.* Boards of education shall meet on the first Monday of each calendar month, and may have special meetings at the call of the president of the board or upon written request of two members. Notice of the time and place of special meetings shall be given to each member of the board in writing at least two days before the date set for said meeting. The purpose of said special meeting shall be stated in the call and no business other than that specified in the call shall be transacted at said special meeting, unless by consent of all members of the board. The business transacted in any manner other than

that specified herein shall be without legal force and without binding effect upon the district.

SECTION 72-2207. *General powers.* The board of education of any district shall have general control over and direction of the affairs of the school district in accordance to the school code, and shall perform such other duties, not contrary to said code, that are necessary for the maintenance of the school or schools in the district.

SECTION 72-2208. *Removal.* Any member of a board of education who shall fail to perform the duties required of him by law, or who shall violate any provisions of the school code, shall be subject to removal from the board by any court of competent jurisdiction.

SECTION 72-2209. *Members of board shall not receive pay.* No member of any board of education shall receive any pay or emolument for his services as member of said board. Members of boards of education comprising three members who shall be elected to serve as clerk of said board shall be entitled to a sum of ten dollars per year for such service. Such compensation shall be due and payable at the regular meeting of the board of education on the first Monday in August of each year.

SECTION 72-2210. The terms of office of all members of all boards of education shall begin on the first Monday in August in the year in which they are elected, and all such members shall be elected without specification of the office they shall fill in the organization of such board: *Provided,* That the terms of office of all members of boards of education expiring in April, 1930, shall be continued until the first Monday in August, 1930.

SECTION 72-2211. In all school districts in which the board of education is required by this code to consist of three members the district board, high school district board, or board of high

school trustees, or other controlling body shall on the first Monday in August, 1929, assemble in meeting and shall appoint a board of three members whose terms of office shall be one, two, and three years respectively from said date. Said board of three members shall qualify under the provisions of this act, and shall organize in accordance with its provisions, and shall at once succeed to all the powers and duties of boards of education as set forth in this code, and the terms of office of the members of the former district board, high school district board, or board of high school trustees, or other controlling body shall at once cease.

SECTION 72-2212. From and after the taking effect of this act no person who has not been duly elected or designated as a member of a board of education in accordance herewith shall be permitted to exercise any of the powers or duties that properly belong only to such an office.

ARTICLE XXIII.—*Special Powers of School Districts.*

SECTION 72-2301. *Fiscal year.* The fiscal year of all boards of education shall close on the last day of June, and all annual reports shall be presented to the board on or before the first Monday in August.

SECTION 72-2302. *Tax levy for playground.* In addition to the taxes which boards of education of complete-school districts are empowered to levy, such boards are hereby authorized to levy a tax not exceeding one-fourth of one mill for the purpose of paying the costs of establishing and maintaining public playgrounds, under the custody and management of boards of education.

SECTION 72-2303. *Special classes for retarded children.* That the board of education of every school district in which there

are more than fifteen children retarded in school progress for three years or more, may maintain a special class or classes to provide instruction adapted to the special needs of such children.

SECTION 72-2304. *Free schools.* The schools established under the provisions of this act shall be equally free and accessible to all children resident of the district over six and under the age of twenty-one years, subject to such regulations as the board of education of the district may prescribe.

SECTION 72-2305. *Free kindergartens.* Any elementary-school district or any complete-school district shall have power to establish and maintain free kindergartens for the instruction of children between four and six years of age residing in said district and shall establish such courses of training, study and discipline and such rules and regulations governing such kindergarten as said board may deem best: *Provided,* That the cost of establishing and maintaining such kindergarten shall be paid from the school fund of said district: *Provided further,* That no person shall be employed as a teacher in such kindergarten who does not possess a valid certificate for teaching such course.

SECTION 72-2306. *Night schools and part-time schools.* The board of education of any district shall have the power to establish and maintain free night schools and part-time schools in connection with the common schools of such district, for the instruction of persons of the age of fourteen years and over residing in such said district and not required by law to attend the day school therein: *Provided,* That it shall be the duty of such board to establish and maintain such night school or part-time school when petitioned in writing therefor by the parents or guardians of ten persons eligible to attend such school: *Provided further,* That said board may discontinue such school or

schools whenever the average attendance thereof shall be not more than seven.

SECTION 72-2307. *Cost paid; rules and regulations.* The cost of establishing and maintaining the schools provided for in section 72-2306, foregoing, shall be paid from the common-school fund of said district. The board of education shall make all rules and regulations governing the school and shall employ teachers with valid certificates to teach in said schools.

ARTICLE XXIV.—*Special Powers of Boards of Education.*

SECTION 72-2401. That boards of education in districts containing a city of the first class shall have power to elect their own officers, make all necessary rules for the government of the schools of such city under its charge and control and of the board, subject to the provision of this act and the laws of this state; to organize and maintain separate schools for the education of white and colored children, including the high schools in Kansas City, Kan.; no discrimination on account of color shall be made in high schools except as provided herein; to exercise the sole control over the common schools and school property of such district; and shall have the power to establish a high school or high schools in connection with manual training and instruction or otherwise, and to maintain the same as a part of the common-school system of said district.

SECTION 72-2402. The board of education of any district shall have power to elect their own officers, to make all necessary rules for the government of the schools of their district and to maintain a school or schools in their district, subject to the regulations of this code and to the course of study prescribed by the state board of education.

SECTION 72-2403. *Organization of board; clerk.* The board

of education at its regular meeting in August shall organize by the election of a president and vice president from its members, each of whom shall serve for one year and until his successor is elected and qualified. The board shall elect a clerk for a term of one year, who may or may not be a member of said board, who shall receive for his services such compensation as the board may allow, unless such compensation shall have been fixed by law. Before entering upon the discharge of his duties the clerk of the board of education shall give bond, with good and sufficient sureties, to be approved by the board, and shall take and subscribe an oath or affirmation faithfully to perform the duties of his office.

SECTION 72-2404. *Duty of president and vice president.* It shall be the duty of the president to preside at all meetings of the board of education, to appoint all committees whose appointment is not otherwise provided for, and to sign all warrants ordered by the board of education to be drawn. It shall be the duty of the vice president to perform all duties of the president in case of his absence or disability.

SECTION 72-2405. *Treasurer.* In all elementary and complete-school districts containing a city of the first or second class, the treasurer of the city shall be the treasurer of the board of education, and shall give such bond to the board of education as the board may require. He shall follow the direction and regulations of the board of education and shall prepare and submit in writing reports required by said board. He shall receive, hold and pay out school money. No money shall be paid except upon warrant signed by the president, or in his absence by the vice president, and countersigned by the clerk. The treasurer shall receive such compensation as the board of education may determine, not exceeding fifty dollars per annum: *Provided,* That

boards of education in elementary and complete-school districts containing a city of the first or second class may, if they deem it proper, elect the treasurer of the board of education to serve during the pleasure of the board and receive such salary as they may determine.

SECTION 72-2406. *County treasurer custodian of funds.* The county treasurer shall be the custodian of the funds of boards of education of all districts except elementary and complete-school districts containing a city of the first or second class. The bond of said county treasurer shall protect the funds of any and all school districts for whom he is the depository. He shall pay school moneys of said district only upon a warrant signed by the president of said district, or in his absence by the vice president, and countersigned by the clerk of said district.

SECTION 72-2407. *County treasurer.* All county treasurers in this state are hereby required to notify clerks of all school districts in their respective counties, by mail or otherwise, ten days prior to May first of each year, either of the amount of money drawn from the treasury by the treasurer of the district, or the amount that has been drawn by warrants against the county treasurer as custodian of the funds of the school district since the commencement of the past school year, and shall also state in the same notification the balance or balances remaining on hand, if any, in the county treasury to the credit of the respective districts. He shall pay out no money or honor any warrants issued against him as custodian of the funds of any school district during the twenty days prior to May first until after the annual meeting of the school district has been held: *Provided,* That whenever any school district in this state lies partly within two or more counties, it shall be the duty of the treasurer of the county, or counties, in which is not located

the main school building of such district, to transfer to the treasurer of the county in which is located the main school building of such joint school district, before the fifteenth day of January, fifteenth day of July, and the twentieth day of September of each year, all moneys in his hands belonging to said district, including all moneys for the payment of bonds or interest on bonds of said district; and the treasurer receiving said money shall issue therefor and forward to the treasurer so sending the money receipts in triplicate, one of which said treasurer shall file with the county clerk of the county, and the board of county commissioners thereof shall give said treasurer proper credit therefor. One of said receipts shall be sent to the county clerk of the county to which the money was sent, who shall charge the county treasurer with the amount thereof.

SECTION 72-2408. *Clerks; reports.* The clerk of every district shall make all reports required of him by the state department of education, by the county superintendents of schools and by the board of education of his district. A clerk who shall willfully sign a false report shall be guilty of a misdemeanor and shall be punished by a fine not exceeding one hundred dollars. Any clerk who shall fail to make the reports required herein shall be liable to a fine of not less than fifty dollars and costs. Every clerk or treasurer who shall neglect or refuse to deliver to his successor in office all records, books and papers shall be subject to a fine not exceeding fifty dollars: *Provided*, That whenever a school district shall lie partly in two or more counties, the clerk of such district in making his annual report shall carefully designate the number of children resident in the parts of the counties composing the district, and shall report to the county superintendent of public instruction of each of the counties in which such district may be partly situated.

SECTION 72-2409. The board of education of every school district shall be held responsible for making, or having made for them, all reports required by the state department of education and by the county superintendent of schools. The board shall annually publish a complete financial report and a report of all other activities of the board wherein the expenditures of public funds have been used.

SECTION 72-2410. *Superintendent.* The board of education in all school districts having not less than eight elementary teaching units or the equivalent thereof shall at such times as they may deem expedient, elect a superintendent of schools, who shall not be a member of said board, for a term of one or two years, as the board may choose, and whose term shall begin on the first Monday in July. The superintendent shall have charge and control of the common schools of the district, subject to the orders, rules and regulations of the board, and shall receive for his services such compensation as the board may allow. Such superintendent shall be the holder of a valid certificate for such employment: *Provided,* That the qualifications herein specified shall not apply to any person holding this position on the day when this act shall take effect.

SECTION 72-2411. *Hiring and dismissal of teachers.* The board of education in every district shall contract with and hire legally qualified teachers and supervisors for a term of one or two years. Teachers and supervisors may be dismissed for incompetency, cruelty, negligence, or immorality: *Provided,* That the superintendent having authority over the teacher or supervisor in question shall act in conjunction with the board of education in such dismissal.

SECTION 72-2412. *Change of site.* The board of education of any district may, if it be deemed advisable, change the site

of any schoolhouse: *Provided,* That in elementary-school districts the action of the board of education shall be referred to the people for their determination whenever a majority of the electors shall petition the board of education that this be done.

ARTICLE XXV.—*Miscellaneous Powers.*

SECTION 72-2501. *Property.* The title to and the possession of any and all property of whatever kind or character that is held by any school district at the time of the taking effect of this act shall become the property of the school district which by this code succeeds said district, and the title to and possession of, hereby and upon the taking effect of this act, passes to said succeeding school district.

SECTION 72-2502. *Obligations.* All obligations of whatever kind or character that any school district has at the time of the taking effect of this act shall become the obligations of the school district which by this code succeeds said district, and said obligations hereby and upon the taking effect of this act pass to said succeeding school district.

SECTION 72-2503. *Control.* The officers and employees of any school district shall continue to be the officers and employees of the succeeding school district, limited only in authority by the provisions of this code, and shall continue to exercise and maintain the control and authority of the offices or employment held under said school district in and for the succeeding school district, from and after the taking effect of this act and until their successors are duly elected and qualified.

ARTICLE XXVI.—*Formation, Alteration, Disorganization, and Combination of School Districts.*

SECTION 72-2601. The state department of education shall formulate and enforce rules and regulations governing the forma-

tion, alteration, disorganization, and combination of school districts. Wherein elections are required, the said department shall prescribe the time, forms, and all proceedings of such elections, and shall have full jurisdiction and final authority over any and all questions arising hereunder. County superintendents shall coöperate with and assist the state department of education in all matters pertaining hereto.

SECTION 72-2602. *Formation.* School districts may be formed, but only upon the affirmative vote of the electors of the territory affected; and if that territory includes an incorporated city of 500 or more population it shall require an affirmative vote both of the electors residing in said city and of the electors residing outside said city: *Provided,* That in all matters pertaining to the formation of school districts the rules and regulations prescribed by the state department of education shall be followed.

SECTION 72-2603. *Alteration.* The boundaries of school districts may be changed by authority of the county superintendent, or the joint authority of the county superintendents of the interested counties in case of joint school districts, under such rules and regulations as may be established by the state department of education.

SECTION 72-2604. *Disorganization.* School districts may be disorganized under such rules and regulations as may be established by the state department of education: *Provided,* That any school district the school in which has an average daily attendance of twelve or more pupils, shall be disorganized only upon an affirmative vote of the electors resident in the territory affected: *Provided further,* That all real property belonging to said disorganized district shall become the property of the district in which said property is located and that all other property

shall be prorated among the several districts of which said dis-organized district becomes a part.

SECTION 72-2605. *Combination.* Two or more school districts may merge into one district, but only upon an affirmative vote of the electors residing in each district and under such rules and regulations as may be established by the state department of education. An elementary-school district or a high-school district may merge with a complete-school district, but only upon an affirmative vote of the electors of said elementary-school district or of said high-school district, and upon the passage by the board of education of the said complete-school district of a resolution accepting said elementary-school district or high-school district, and all proceedings shall follow such rules and regulations as may be established by the state department of education.

DIVISION VI.—MISCELLANEOUS PROVISIONS.

ARTICLE XXVII.—*Fines and penalties.*

SECTION 72-2701. *Jurisdiction.* Justices of the peace shall have jurisdiction in all cases in which a school district is a party interested, when the amount claimed by the plaintiff shall not exceed one hundred dollars; and the parties shall have the right of appeal as in other cases.

SECTION 72-2702. *How collected.* All fines and penalties not otherwise provided for in this act shall be collected by an action in any court of competent jurisdiction.

SECTION 72-2703. *Penalty for receiving bonus.* If the state superintendent, or any county superintendent of public instruction, shall receive from the publisher of any schoolbook, or from any other person interested in the sale or introduction of any book into the public schools in the state, any money or bonus in any manner as an inducement for the recommendation or

introduction of any such book into the public schools of the state, such superintendent shall upon conviction thereof, before any court of competent jurisdiction, be deemed guilty of a misdemeanor, and shall be fined in a sum not less than one thousand dollars nor exceednig five thousand dollars, or shall be imprisoned in the penitentiary for any time not less than one year nor more than five years, or both such fine and imprisonment.

ARTICLE XXVIII.—*High-school fraternities.*

SECTION 72-2801. *Membership unlawful.* It shall be unlawful for the pupils of any high school to participate in or be members of any secret fraternity or secret organization whatsoever that is in any degree a school organization.

SECTION 72-2802. *Penalty.* Any board of education is hereby authorized and empowered to deny to any student regularly enrolled in such high school, who shall violate the foregoing section, any or all of the privileges of such high school, or to expel such student for failure or refusal to comply with the requirements of this act.

ARTICLE XXIX.—*Sectarian Doctrine.*

SECTION 72-2901. No sectarian doctrine shall be taught or inculcated in any of the common schools in the state; but nothing in this section shall be construed to prohibit the reading of the Holy Scriptures.

ARTICLE XXX.—*Teachers' Reports.*

SECTION 72-3001. It shall be the duty of the teacher in every elementary-school district to keep such records and make such reports as may be required by the state department of education to the county superintendent of public instruction or to the state superintendent of public instruction. Until such time as the

teacher shall have complied with the provisions of this act the warrant for his wages shall not be drawn.

ARTICLE XXXI.—*Suspension of Pupil.*

SECTION 72-3101. The board of education in any school district may suspend or authorize the teacher to suspend from the privileges of the school any pupil guilty of immorality or persistent violation of the rules and regulations of the school: *Provided,* That if the pupil so suspended is over seven and under sixteen years of age, the clerk of the board of education shall immediately report such suspension to the judge of the juvenile court in the county where the school is located; and such juvenile judge shall forthwith investigate the causes for such suspension, and take such summary action as he deems necessary in accordance with the laws of Kansas.

ARTICLE XXXII.—*Language and Citizenship.*

SECTION 72-3201. *Applies to all elementary schools.* All elementary schools in this state shall use the English language exclusively as the medium of instruction.

SECTION 72-3202. *Courses specified.* All schools, public, private or parochial, shall provide and give a complete course of instruction to all pupils in civil government and United States history, and in patriotism and the duties of a citizen, suitable to the elementary grades; in addition thereto, all high schools, public, private or parochial, shall give a course of instruction concerning the government and institutions of the United States, and particularly of the constitution of the United States; and no student shall be graduated from such school who has not taken and satisfactorily passed such course.

All persons granted certificates to teach in the common schools of this state shall be proficient in said subjects.

SECTION 72-3203. *Power of visitation.* The state board of education shall have the power of visitation to see that the provisions of this act are complied with, and if it be found that any provision of this act is being violated, the state board shall order such school forthwith to comply with this act, and if such order be not complied with within thirty days after such order, excluding vacation periods, then the state board shall be authorized to order such school to be closed, and the county attorney of the county where such school is located, or the attorney-general of the state of Kansas, at the election of the state board of education, shall enforce the orders of the board by action in the name of the state.

SECTION 72-3204. *Violations of sections* 72-1102, 72-1103. That any person who shall violate any of the provisions of sections 1 or 2 of chapter 257 of the Laws of 1919, being an act entitled "An act in relation to instruction in public, private or parochial schools, and providing for the enforcement thereof," either as a teacher in such school or as a member of any district board, board of education, board of trustees or other person or persons establishing or maintaining any such school or schools in violation of said chapter 257 of the Laws of 1919, shall be deemed guilty of a misdemeanor, and upon conviction shall be punished by a fine of not less than twenty-five dollars nor more than one hundred dollars, or by imprisonment in the county jail for a period of not less than ten days nor more than ninety days, or by both such fine and imprisonment.

ARTICLE XXXIII.—*Patriotism.*

SECTION 72-3301. *Duty to purchase and display flag.* That it shall be the duty of the district boards or boards of education of every public, or proprietor of a private or parochial school in the several cities, counties, districts and school districts of this

state to purchase a suitable United States flag, flagstaff and the necessary appliances therefor, and to display such flag upon or near the public, private or parochial school building or grounds belonging thereto in which school is held, during school hours, and at such other times as such district boards, boards of education or proprietors may direct.

SECTION 72-3302. *Flag for each room.* That it shall be the duty of the said school directors, or boards of education of every public or proprietor of a private or parochial school in the several cities, counties, districts, and school districts of this state to purchase a suitable United States flag for each and every room of their respective school building or buildings and to keep such United States flag or flags in display in each such schoolroom or rooms during the school hours and at such other times as such school directors or boards of education may direct.

SECTION 72-3303. *Rules and regulations for care and display of flag.* That the said district boards or boards of education or proprietor of a private or parochial school shall establish rules and regulations for the proper custody, care and display of the said United States flag, and, when the weather will not permit it to be otherwise displayed, it shall be placed conspicuously in the principal room in the schoolhouse.

SECTION 72-3304. *Duty of county superintendents.* That it shall be the duty of the county superintendent of public instruction in each county of the state of Kansas to notify the principal or proprietor of such public, private or parochial school having charge of such school buildings and grounds, to observe the provisions of this act, and if after such notification the said principal or proprietor of such public, private or parochial school shall fail to comply therewith for a period of thirty days, such principal or proprietor of such public, private or parochial school

shall be judged guilty of misdemeanor, and upon conviction thereof shall be fined in a sum not less than $1 nor more than $5 for each thirty days thereafter that he shall continue to neglect to obey the provisions of this act.

SECTION 72-3305. *Duty of state superintendent.* It shall be the duty of the state superintendent of public instruction of this state to prepare for use of the public schools of the state a program providing for a salute to the flag at the opening of each day of school, and such other patriotic exercises as may be deemed by him to be expedient, under such regulations and instructions as may best meet the varied requirements of the different grades in such schools. It shall also be his duty to make special provision for the observance in such public schools of Lincoln's birthday, Washington's birthday, Memorial day (May 30), and Flag day (June 14), and such other legal holidays of like character as may be hereafter designated by law.

SECTION 72-3306. *Patriotic exercises.* The state superintendent of public instruction is hereby authorized and directed to procure and provide the necessary and appropriate instructions for developing and encouraging such patriotic exercises in the public schools; and the state printer is hereby authorized and directed to do such printing and binding as may become necessary for the efficient and faithful carrying out of the purposes of this act.

SECTION 72-3307. *Display flag Mother's day.* The governor of this state is hereby authorized and requested to issue annually a proclamation calling upon our state officials to display the United States flag on all state and school buildings and the people of the state to display the flag at their homes, lodges, churches, places of business and other suitable places, on the second Sunday in May, known as Mother's day.

ARTICLE XXXIV.—*School Holidays.*

SECTION 72-3401. That the public schools of this state shall close on Saturday, Sunday, the first day of January, the thirtieth day of May, the fourth of July, the first Monday in September, the twenty-fifth day of December and on every other day appointed by the president of United States or the governor of the state for a public fast, thanksgiving or holiday. Said public schools shall continue in session on all other holidays and shall hold proper exercises commemorating the day. Boards of education shall have power to declare a holiday in the public schools under their jurisdiction, and also to operate schools on Saturdays when good reason exists therefor: *Provided,* That on all above holidays and when schools are dismissed by order of boards of education, the salaries of all regular employees shall be paid unless contracts provide otherwise.

SECTION 72-3402. *Observance of Frances Willard Day in public schools.* That September 28, or the school day in each year hereafter nearest to said date, shall be set apart and designated as "Frances Willard Day"; and, in every public school in the state of Kansas, one-quarter of the school day shall be set apart for instruction and appropriate exercises relative to the history and benefits of the prohibitory amendment to the constitution and the prohibitory laws of the state of Kansas. It shall be the duty of all state, county, city, and school-district officers, and of all public-school teachers in the state, to carry out the provisions of this act.

ARTICLE XXXV.—*Retirement Fund.*

SECTION 72-3501. *Creation and maintenance.* In any complete-school district containing a city of the first class in the state of Kansas there may be created by the board of education of such city a public-school teachers' retirement fund, which fund,

when created, and the management and disbursement thereof, shall be under the control of the board of education of such city. Such retirement fund shall be created and maintained in the following manner: First, by an assessment of not less than one per cent nor more than one and one-half per cent of every installment of salary paid to a teacher employed in such city; second, by the setting aside from the general fund for the support of the schools in such city of an amount which shall not be less than one and one-half times the amount of salary assessments, and not less than the amount necessary to meet the payments herein provided for; third, by the receipt, by the gift or otherwise, of any real, personal, or mixed prpoerty or any interest therein.

SECTION 72-3502. *Disbursement.* Such a retirement fund, when thus created and maintained, or so much thereof as shall be necessary, shall be disbursed in the manner hereinafter set forth; and any surplus of fund not needed for immediate disbursement may be invested by the board of education of such city, acting as trustees of such fund, in any bonds approved by the state school-fund commission.

SECTION 72-3503. *Retirement with thirty years' experience.* Any teacher who has been credited under the rules and regulations of such board of education with an aggregate of thirty years of teaching experience may be retired by such board of education. Any teacher so retired under the foregoing provisions of this section, provided that at least fifteen years of such accredited teaching experience shall have been in the public schools of such cities of the first class, shall be entitled to receive from such retirement fund, so long as such teacher may live, equal monthly payments, which shall aggregate five hundred dollars per annum: *Provided, however,* That no one shall re-

ceive such pension without paying into the fund therefor, by way of assessment or otherwise, not less than one-half of the amount of the first annual pension to which such person shall be entitled. And in order to make up such one-half the board of education may provide for any deficiency by deducting the necessary amount from the first year's pension payments in equal amount each month.

SECTION 72-3504. *Retirement on account of disability or incapacity.* Any teacher who has been credited under the rules and regulations of such board of education with an aggregate of twenty-five or more years of teaching experience may be retired by such board of education on account of disability or incapacity, physical or otherwise. Any teacher so retired, provided that at least fifteen years of such accredited teaching experience shall have been in the public schools of cities of the first class, shall be entitled to receive from such retirement fund, during the period of retirement, monthly installments the annual aggregate of which shall be such percentage of five hundred dollars as the number of years of such accredited teaching experience of the beneficiary shall bear to the term of thirty years. Any teacher so retired may, at the discretion of the board of education, should such teacher's incapacity or disability be removed, be reinstated as a teacher, and any right to any payment from this fund until such teacher again be retired shall cease with such reinstatement. And shall any teacher be so reinstated, the years of such retirement shall be included in arriving at the term of service when such teacher may again be retired, but no credit for such years of retirement shall be given in arriving at the amount such teacher shall be entitled to receive from the retirement fund.

SECTION 72-3505. *Refund or transfer of funds.* If at any time a teacher who is willing to continue is not reemployed or is

discharged before the time when he or she would under the provisions of this act be entitled to a pension, then such teacher shall be paid back at once the money he or she may have contributed under this act. Should a teacher duly accredited in a city of the first class accept service in the public schools of any other city of the first class, a sum equivalent to all payments made by such teacher into the retirement fund shall be transferred to the retirement fund of the city in which such service is accepted. Any teacher who shall retire voluntarily from the service shall receive a refund of one-half of the money he or she shall have contributed under this act. And should any teacher die before receiving any of the benefits or pensions of this act provided, the board of education shall pay to such teacher's heirs or estate one-half of the amount, without interest, which shall have been paid into such pension fund by said teacher.

SECTION 72-3506. *Term "teacher" defined.* In construing this act, the word teacher shall include all members of the teaching staff employed by the board of education of such city, which shall include superintendents, supervisors, and assistants to the superintendent of instruction, principals, and teachers.

SECTION 72-3507. *Duty of treasurer.* It is hereby made the duty of the treasurer of such city to keep any fund arising under the provisions of this act as a separate fund, and to disburse the same in accordance with the instructions and orders of the board of education of such city.

SECTION 72-3508. *Exemption.* After said retirement fund shall be created by said board of education of such city, the salary of any teacher regularly employed by such city shall be exempt from the provisions of this act, provided such teacher shall make a request in writing for such exemption and file the

same with the board of education of such city within one month after such teacher shall enter upon such regular employment as a teacher, and such request, when filed with the board of education of such city, shall constitute a waiver and a bar to the receipt of any benefits from the retirement fund herein provided for.

SECTION 72-3509. *Rules and regulations.* The board of education shall have power to adopt rules and regulations for the carrying out of the purposes of this act not in conflict therewith.

SEC. 2. If any section, subsection, paragraph or provision of this act shall be held to be invalid by any court for any reason, it shall be conclusively presumed that this act would have been passed by the legislature without such invalid section, subsection, paragraph or provision and such finding or construction shall not in any way affect the remainder of this act.

SEC. 3. Chapter 72 and sections 22-932, 62-908, 74-201, 74-202, 74-301, 74-306, 75-801, 75-802, 75-803, 75-804, 75-805, 75-806, 75-807, 75-808, 75-809, 75-810, 75-811, 75-812, 75-1312, 75-1313, 75-1314, 75-1315, 79-1429 of the Revised Statutes of 1923 and sections 1, 2, and 3 of chapter 275 of the Session Laws of Kansas for 1927, and sections 1, 2, and 3 of chapter 277 of the Session Laws of Kansas for 1927, and sections 1, 2, and 3 of chapter 279 of the Session Laws of Kansas for 1927 be and the same are hereby repealed.

SEC. 4. This act shall be in full force and effect on and after the first Monday in August, 1929.

THE LIBRARY OF THE
DEC 13 1929
UNIVERSITY OF ILLINOIS

UNIVERSITY OF ILLINOIS-URBANA
3 0112 066370336